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STATISTICS OF INCOME . . . 1958-59

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U.S.

Business

TAX RETURNS

- SOLE PROPRIETORSHIPS
- PARTNERSHIPS
- CORPORATIONS

with accounting periods ended

July 1958-June 1959

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

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LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., May 8, 1961.

DEAR MR. SECRETARY:

I am transmitting the *Statistics of Income—1958-59, U. S. Business Tax Returns*. This report was prepared in partial fulfillment of the requirements of Section 6108 of the Internal Revenue Code of 1954, which specifies that statistics be published annually with respect to the operation of the income tax laws. It presents, in a single volume, summary information for each of the principal forms of business organization, namely, sole proprietorships, partnerships, and corporations. The statistics relate primarily to the income year 1958, although they are taken from income tax returns and schedules filed for accounting periods ended July 1958 through June 1959.

This is the second year of publication of *U. S. Business Tax Returns*, and this volume presents a somewhat more comprehensive coverage of data than did the initial edition. In this issue is presented information on the number of business organizations, profits, receipts, depreciation, and inventory. For analysis, these data are arranged by industry, size of net profit, size of business receipts, and size of total assets. The sole proprietorship and partnership data will not be included in other *Statistics of Income* publications for this year. The corporation data, on the other hand, are presented in much greater detail in the published report entitled *Statistics of Income—1958-59, Corporation Income Tax Returns*.


Commissioner of Internal Revenue.

HON. DOUGLAS DILLON,
Secretary of the Treasury.

Statistics of Income / 1958-59

U.S. *Business*

TAX RETURNS

- Sole Proprietorships
- Partnerships
- Corporations

*Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division*



U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

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MORTIMER M. CAPLIN,
Commissioner of Internal Revenue.

HON. DOUGLAS DILLION,
Secretary of the Treasury.

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**U.S. Business Tax Returns,
July 1958-June 1959**

Guide to

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U. S. BUSINESS TAX RETURNS 1958-59

Highlighted in this report are benchmark data covering some 10,744,000 business organizations. Represented are about 8,800,000 sole proprietorships, 954,000 partnerships, and 990,000 corporation returns. This is the second annual publication presenting the financial activities of unincorporated businesses. The summary information for corporations has been included for convenience and was derived from the more detailed report, *Statistics of Income, 1958-59, Corporation Income Tax Returns*.

The scope of the financial information shown in this report has been expanded since the 1957-58 report. In addition to information on number of business organizations, receipts, and profits, which was featured in the 1957-58 report, data on depreciation and inventory for these three types of business organization have been included in this issue. The arrangement of data by industry, size of business receipts, and size of net profit for sole proprietorships and partnerships, which was in the 1957-58 report, has been continued. In this issue, partnership data are newly classified by size of total assets, and corporation data by size of business receipts.

The basic tables are arranged in sections by type of business organization and each section is preceded by a table of contents which numerically lists each table in the section. The arrangement of the tables in each section follows the same pattern. The first table in each series (tables 1, 4, and 8) highlights the data—by industry. The second table in each series (tables 2, 5, and 9) arranges the information—by size of business receipts. In each section the data in the third table (tables 3, 6, and 10) are arranged—by size of net profit. In the sections for partnerships and corporations, tables 7 and 11 show the information classified—by size of total assets. The section on corporations also includes three special tables (tables 12, 13, and 14) covering small business corporations, i.e., those corporations which filed on Form 1120-S.

New in this report is a series of historical tables by type of business organization which appears in a special historical section. There are two tables for sole proprietorships and one each for partnerships and corporations.

As an aid in locating subject matter in the tables, "Guides to Charts and Tables" have been added to this report.

This issue also includes the instructions for preparing schedules C and F, Form 1040, and Partnership Form 1065, as well as reproductions of the forms. In the corporate area, selected pages from Form 1120 and Form 1120-S are shown. In the more detailed report, *Statistics of Income, 1958-59, Corporation Income Tax Returns*, is reproduced the complete Form 1120 series with instructions for their preparation.

Beginning with the income year 1959-60, the *U. S. Business Tax Returns* series will feature a preliminary and a complete report. The purpose of the preliminary report, which will precede the complete report by several months, will be to provide advance data to users of annual benchmark information. The complete report, in addition to the annual benchmark data, will feature special studies not planned to be repeated annually. This arrangement for topical coverage will permit flexibility in the selection of subjects of current interest and will allow more varied studies to be included.

The preliminary report for 1959-60 will continue to feature information on number of business organizations, receipts, and profits, classified by industry, size of business receipts, and size of net profit.

The complete report for 1959-60 for sole proprietorships will show detailed business income and expense data including information from the cost of goods sold computation which has not been published since the income year 1945-46. For both sole proprietorships and partnerships there will be tables showing inventory reporting patterns by industry. The partnership section will feature detailed income statement and balance sheet data including information from the cost of goods sold computation which will be presented for the first time since income year 1953-54. Also, for partnerships there will be a detailed table covering the use of the additional first-year depreciation deduction which was recently permitted to business organizations by the Small Business Tax Revision Act of 1958.

The corporate section, to complement sole proprietorships and partnerships, will also include a summary table showing income statement and balance sheet information by industry.

NUMBER OF BUSINESS ORGANIZATIONS

The number of business organizations in the aggregate has increased 15 percent since 1953-54. During this period, the number of unincorporated businesses rose 12 percent, while corporation returns increased 42 percent. Over 990,000 active corporation returns were filed for income year 1958-59, an increase of 50,000 returns over the immediately preceding year. Unincorporated businesses increased 45,000 over last year to 9,754,000 firms and represent about 90 percent of the 10,744,000 business organizations for which data are presented in this report. Sole proprietorships account for the vast majority of unincorporated firms. For 1958-59, there are about 8,800,000 sole proprietorships compared to 954,000 partnerships. The number of active corporations is somewhat larger than the 990,000 returns shown in this report, as data for an additional 13,656 subsidiary companies are included (and cannot be identified separately) in the 3,719 consolidated tax returns filed for affiliated groups of companies. Chart 1 stresses the differences in numbers among sole proprietorships, partnerships, and corporations, and shows the amount of business receipts reported for each of the three forms of business organization for 1958-59.

The largest concentration in the unincorporated businesses is in agriculture, forestry, and fisheries, which is predominantly farming. Over 35 percent of these businesses are farms. In terms of number of businesses, trade ranks second among unincorporated businesses and ranks first in the corporate area. Over 30 percent of the corporation

returns and 23 percent of the unincorporated businesses are engaged in wholesale and retail trade. Table A shows the distribution of each of the three types of business organization among the industrial divisions.

PROFITS

Although unincorporated businesses represent the great majority of firms in terms of numbers, corporations account for the greater share of net profits. In the income year 1958-59, this amounted to approximately \$38.5 billion or slightly more than 57 percent of the total net profit of \$67.4 billion for all businesses. The unincorporated business share of annual net profits has increased about 4 percent since 1953-54. The historical tables show the relative share of unincorporated and corporate businesses for the last several years. Chart 2 shows their comparative share for the current income year and for 1957-58.

In the unincorporated area, the professions and services accounted for the largest single share of net profits. Their share was about \$9.9 billion. Trade was next in importance, reporting approximately \$7.5 billion.

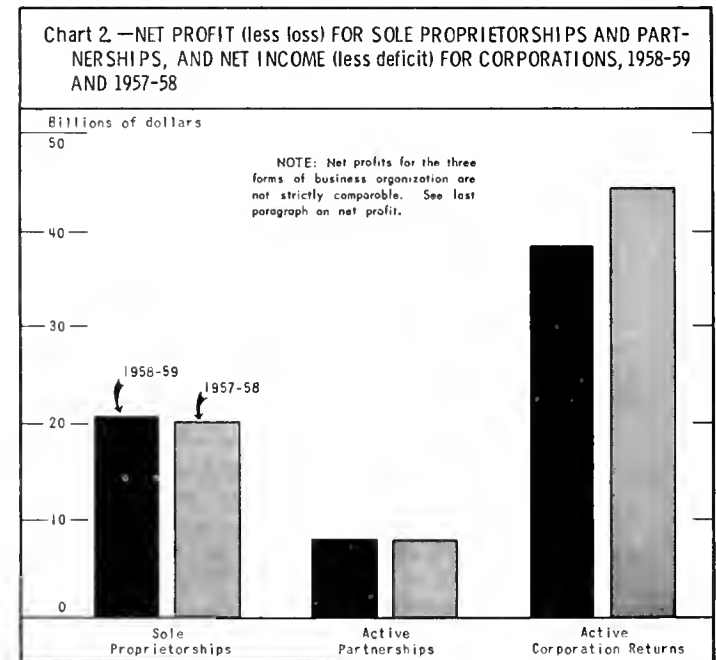
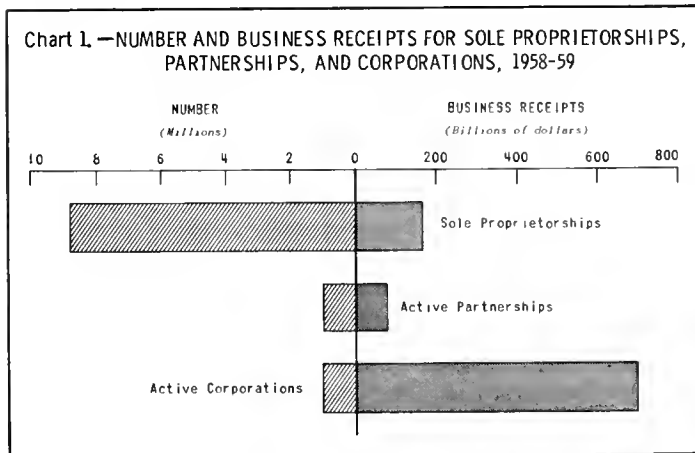
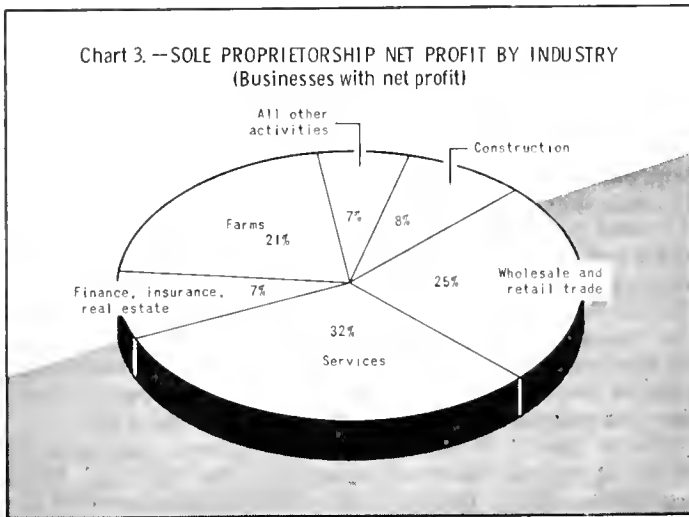
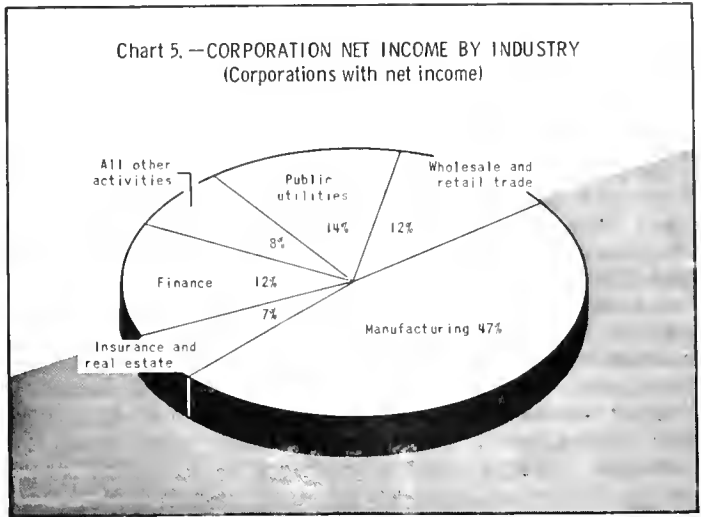
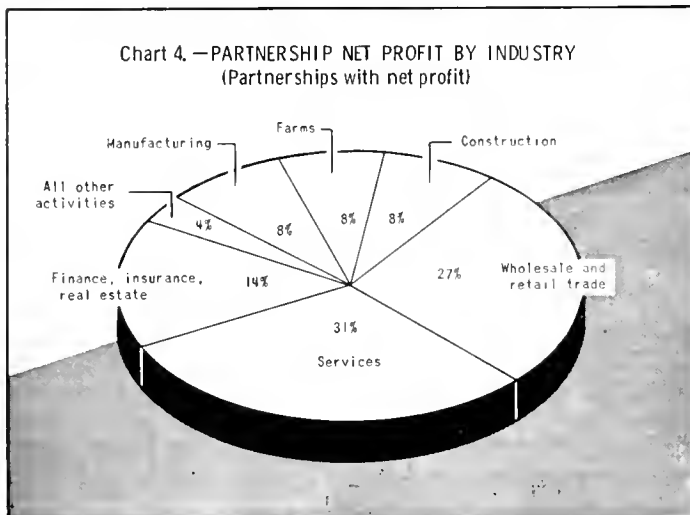


Table A.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: NUMBER, BUSINESS RECEIPTS, NET PROFIT, AND NET INCOME, BY INDUSTRIAL DIVISION, 1958-59

| Industrial division | Sole proprietorships | | | Partnerships | | | Corporations | | |
|---|----------------------|-------------------------------------|--|------------------------|-------------------------------------|--|-------------------|-------------------------------------|---|
| | Number of businesses | Business receipts (Million dollars) | Net profit (less loss) (Million dollars) | Number of partnerships | Business receipts (Million dollars) | Net profit (less loss) (Million dollars) | Number of returns | Business receipts (Million dollars) | Net income (less deficit) (Million dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industrial divisions..... | 8,799,711 | 163,399 | 20,778 | 953,840 | 78,235 | 8,116 | 990,381 | 696,594 | 38,523 |
| Agriculture, forestry, and fisheries..... | 3,489,164 | 25,914 | 4,017 | 144,915 | 4,243 | 595 | 13,945 | 3,455 | 144 |
| Mining..... | 35,414 | 1,287 | 4 | 18,075 | 1,034 | 160 | 12,117 | 9,629 | 832 |
| Construction..... | 604,910 | 13,562 | 1,691 | 60,945 | 7,338 | 679 | 59,847 | 28,148 | 659 |
| Manufacturing..... | 174,967 | 6,324 | 609 | 50,745 | 8,007 | 628 | 150,696 | 324,135 | 18,500 |
| Transportation, communication, and sanitary services..... | 290,225 | 3,930 | 545 | 17,198 | 1,048 | 125 | 37,920 | 54,503 | 5,722 |
| Wholesale and retail trade..... | 1,880,131 | 85,158 | 5,281 | 317,656 | 42,920 | 2,217 | 311,477 | 225,737 | 4,425 |
| Wholesale trade..... | 28,457 | 16,850 | 1,122 | 48,884 | 15,116 | 609 | 102,342 | 110,830 | 1,988 |
| Retail trade..... | 1,552,566 | 63,811 | 3,911 | 250,629 | 25,379 | 1,471 | 186,405 | 105,251 | 2,239 |
| Trade not allocable..... | 72,108 | 4,491 | 248 | 18,143 | 2,425 | 137 | 22,730 | 9,657 | 198 |
| Finance, insurance, and real estate..... | 436,296 | 6,107 | 1,364 | 168,960 | 4,483 | 1,161 | 293,928 | 33,054 | 7,487 |
| Services..... | 1,825,988 | 20,710 | 7,190 | 162,881 | 8,927 | 2,718 | 97,200 | 17,741 | 753 |
| Nature of business not allocable..... | 57,617 | 408 | 77 | 12,465 | 234 | 52 | 13,251 | 193 | 1 |

Loss.

Note: Amounts are rounded and may not add to total.

Chart 3.—SOLE PROPRIETORSHIP NET PROFIT BY INDUSTRY
(Businesses with net profit)Chart 5.—CORPORATION NET INCOME BY INDUSTRY
(Corporations with net income)Chart 4.—PARTNERSHIP NET PROFIT BY INDUSTRY
(Partnerships with net profit)

In the corporate sector, businesses in manufacturing reported the largest net income which amounted to \$18.5 billion. This was about 48 percent of the \$38.5 billion reported on all active corporation returns. Corporate businesses in the Finance, insurance, and real estate division reported net income of \$7.5 billion; which was 19 percent of all corporate income reported. For those businesses reporting net profit, charts 3, 4, and 5 show the distribution of these net profits by industry.

Eight out of ten unincorporated businesses reported a net profit during the current year. This compares with the six out of every ten active corporation returns which showed a net income during the same period. There were 7.9 million firms in the unincorporated area which showed net profit totaling \$32.4 billion. There were 1.8 million firms which reported net losses amounting to \$3.5 billion.

For returns of active corporations, there were 611,000 reporting net income equaling \$43.5 billion and 379,000 firms which reported deficits amounting to \$5 billion.

Some industries in the unincorporated area, notably construction, had a better profit record than others. In this industry, 92 percent of the firms showed a net profit. For corporation returns, firms engaged in wholesale trade had the most successful year. In this industry, 70 percent of the corpora-

tion returns filed showed a net income. The least profitable industry in the unincorporated area was mining. Approximately 40 percent of these firms had net losses amounting to \$284 million. In the corporate area mining was also the least profitable. In this industry, 6,600 firms reported net deficits which, in the aggregate, amounted to \$358 million. For all profitable firms in the unincorporated area, 80 percent reported a net profit of less than \$5,000. For corporations showing a profit, 77 percent reported less than \$20,000.

When comparing net profit for the three forms of business organization, the reader must remember that these are not strictly comparable. For sole proprietorships, net profit represents the owner's entire return from the enterprise. The net profit shown in this report for partnerships is after compensation in the form of guaranteed payments to partners for services or capital. The wages and salaries of corporate employees are deducted in arriving at a net income figure, but distributions to stockholders are not deducted. For further differences, see the paragraphs on net profit and total compiled receipts in "Sources of the Data."

RECEIPTS

Business receipts for sole proprietorships, partnerships, and corporations aggregated about \$938 billion. For 1958-59, the unincorporated share of this amount was \$242 billion. Corporations reported 74 percent of business receipts, but only 57 percent of net profits. Although the volume of receipts has been increasing in the unincorporated area in the recent past, its relative share of total business receipts has decreased about 4 percent since 1953-54. This is in contrast to an increase of 4 percent in the same period in the unincorporated share of net profits. This trend can be observed in the historical table series. Chart 1 shows the comparative shares of business receipts for the three types of business organization for the current income year.

Profitable business organizations, constituting 79 percent of all sole proprietorships, partnerships, and corporations, reported 87 percent of the aggregate business receipts. Profitable unincorporated firms with business receipts of \$20,000 or more, though numbering only 26 percent of such businesses,

account for 84 percent of the business receipts in this sector.

Business firms with net profits of less than \$10,000 earned 23 percent of the total business receipts. Another 20 percent is allocable to those with net profits between \$10,000 and \$50,000.

An examination of the distribution of business receipts among industrial activities shows that retail trade, in the unincorporated area, accounted for the largest single share. The amount of business receipts for this activity was \$89 billion, representing approximately 37 percent of the receipts in the unincorporated area. Manufacturing accounted for the largest corporate share of business receipts. The \$324 billion reported for manufacturing businesses was over 45 percent of all sales and receipts in the incorporated sector of the economy. Mining and quarrying industries, as a group, in the unincorporated area reported the least amount of receipts. Their share, amounting to \$2.3 billion, represented a negligible portion of the receipts reported for all unincorporated businesses. A parallel situation existed in the incorporated area where mining and quarrying firms reported sales and receipts of \$9.6 billion.

Table A summarizes the number of businesses and the amounts of business receipts and net profits for each industrial division into which all businesses submitting tax and information returns are categorized.

CHANGES IN TAX LEGISLATION

Some changes in the tax laws have affected the comparability of the financial statistics contained in this report with data reported in the 1957-58 issue of *U. S. Business Tax Returns*. The laws were: "Technical Amendments Act of 1958," "The Small Business Tax Revision Act of 1958," and the "Life Insurance Company Income Tax Act of 1959."

These laws have affected the owners of small businesses, provided additional electives for computing depreciation, and changed the method for taxing life insurance companies.

Small Business Corporations

A new departure in the taxation of small business was introduced by subchapter S of chapter 1 which was added to the Internal Revenue Code by the Technical Amendments Act of 1958. Under subchapter S, certain corporations may forego payment of corporate income tax if all shareholders consent to the taxation of corporate profits at the shareholder level. Owners of small businesses may thus have the benefits of incorporation without being subject to both the corporation and individual income taxes. To qualify for subchapter S benefits, a corporation must:

1. Be a domestic corporation with no more than ten shareholders.
2. Be owned entirely by shareholders who are individuals (or estates). Shareholders may not be nonresident aliens.
3. Have only one class of stock.
4. Not be a member of an affiliated group eligible to file a consolidated return.
5. Not receive more than 20 percent of its gross receipts from personal holding company income (rents, royalties, dividends, interest, annuities,

and gains from sales or exchanges of stock or securities).

6. Not receive more than 80 percent of its gross receipts from sources outside the United States.

The provisions of subchapter S are effective for taxable years beginning after December 31, 1957, and ending after date of enactment, September 2, 1958. To use the provisions of subchapter S for accounting periods beginning before September 2, 1958, an election had to be made within 90 days of that date. Owners of nearly 44,000 businesses made a decision within the 90-day period to use the new provisions for accounting periods ended after September 2, 1958, and before July 1, 1959. These dates are within the income year 1958-59 which covers accounting periods ended July 1958 through June 1959.

These small business corporations, as shown in table B, reported total compiled receipts of \$11.6 billion. Sixty percent of these receipts were for small business corporations engaged in trade activities.

Table B.—SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S: NUMBER, TOTAL COMPILED RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1958-59

| Industrial division | Returns with and without net income | | | Returns with net income | |
|--|-------------------------------------|---|---|-------------------------|--------------------------------|
| | Number of returns | Total compiled receipts (Thousands dollars) | Net income (less deficit) (Thousands dollars) | Number of returns | Net income (Thousands dollars) |
| | (1) | (2) | (3) | (4) | (5) |
| All industrial divisions..... | 43,945 | 11,579,638 | 88,890 | 25,203 | 287,865 |
| Agriculture, forestry, and fisheries | 542 | 96,939 | 4,821 | 273 | 8,650 |
| Mining..... | 474 | 85,600 | 12,012 | 237 | 2,854 |
| Construction..... | 3,765 | 985,095 | 9,991 | 2,334 | 26,034 |
| Manufacturing..... | 8,019 | 2,445,281 | 17,529 | 4,567 | 68,547 |
| Transportation, communication, electric, gas, and sanitary services..... | 1,783 | 304,320 | 2,817 | 987 | 11,277 |
| Wholesale and retail trade..... | 20,167 | 7,055,596 | 30,455 | 11,604 | 118,862 |
| Wholesale trade..... | 5,814 | 2,861,250 | 22,255 | 3,774 | 46,513 |
| Retail trade..... | 13,182 | 3,799,990 | 4,360 | 7,093 | 64,173 |
| Trade not allocable..... | 1,171 | 394,356 | 3,840 | 737 | 8,176 |
| Finance, insurance, and real estate | 4,254 | 151,030 | 17,987 | 2,675 | 27,865 |
| Services..... | 4,743 | 459,224 | 7,725 | 2,482 | 23,492 |
| Nature of business not allocable... | 198 | 2,553 | 1,623 | 44 | 284 |

¹Deficit.

Generally, elections must be made during the first month of the accounting period or in the month immediately preceding. Elections are not binding for future years, but if terminated, restrictions are placed on the making of succeeding elections. Other provisions of subchapter S may be found in sections 1371 through 1377 of the Internal Revenue Code.

An annual information return, Form 1120-S, Small Business Corporation Return of Income, must be filed by the corporations. The income and balance sheet statements required are comparable with those on the corporation income tax return, Form 1120. Financial data from the two types of returns were combined for the corporate statistics in this report. Income data from Form 1120-S are also shown separately by industrial group, by size of net income or deficit, and by size of total assets, in tables 12, 13, and 14.

Additional First-year Depreciation

The Small Business Tax Revision Act of 1958 provided an additional, elective, first-year deduction for depreciation of new or used property purchased after December 31, 1957. This deduction is limited to:

1. The first year that depreciation for the property is allowable;

2. Tangible personal property with a useful life of six years or more;

3. Twenty percent of the cost, but not to exceed an aggregate deduction per year of:

a. \$2,000 for sole proprietors filing a separate return; \$4,000 for sole proprietors filing a joint return.

b. \$2,000 for each partner filing a separate return; \$4,000 for each partner filing a joint return.

c. \$2,000 for corporations. Corporations affiliated through ownership of more than 50 percent of the capital stock and voting power (in lieu of the 80 percent specified in section 1504 of the Internal Revenue Code) and meeting all other requirements of affiliated corporations as defined by the Code, are limited to a maximum \$2,000 deduction for the entire group. This limitation is applicable even though a consolidated return is not filed.

The new deduction is applicable to tax years ended after June 30, 1958, and is in addition to the regular depreciation deduction. This deduction is included with other depreciation in this report. In the 1959-60 report special tables will be included showing additional first-year depreciation deductions taken by partnerships.

Life Insurance Companies

The method of taxing life insurance companies was revised by the Life Insurance Company Income Tax Act of 1959—most of which was retroactive to 1958. The new law and the changes in definition necessitated by it affected two items presented in this report—business receipts and net income (or deficit).

Since 1921, life insurance companies have reported only investment income and expense. For 1958, the new law required these companies to report not only investment income but premium and other income (except capital gains). Premiums and other insurance receipts, reported for 1958 for the first time since 1920, are shown as "business receipts."

Beginning with 1942, the net income presented in *Statistics of Income* was the net investment income before any special deductions. For 1958, in addition to changes resulting from the new law, the net income shown in *Statistics of Income* was redefined.

Net income (or deficit) is now defined as the gain (or loss) from gross taxable income after all reserve and other special deductions pertinent only to life insurance companies have been made. Net income (less deficit) for life insurance companies in 1958 amounted to \$1.0 billion compared with \$3.5 billion for 1957. The difference in net income for the two years is due largely to the new definition for 1958. (Investment yield, line 14, schedule A of the 1958 return Form 1120L, the amount most nearly comparable to 1957 net income, was \$3.9 billion.)

In tables where data are classified by industry, data for life insurance companies are included in the group "Insurance carriers" and in appropriate totals. For more detailed information on the Life

Insurance Company Income Tax Act of 1959 and on changes in the presentation of life insurance companies, see "Changes in Law," *Statistics of Income-1958-59, Corporation Income Tax Returns*.

CHANGES IN INDUSTRIAL CLASSIFICATION

The industrial classification used for all *Statistics of Income* reports has been revised to conform to the 1957 edition of the Standard Industrial Classification developed by the Office of Statistical Standards, Bureau of the Budget, Executive Office of the President. The 1957 edition resulted in the reclassification of some industries for 1958-59 *Statistics of Income* reports. A few of the more important changes are listed below. A chart beginning on page 68 lists the changes relevant to this report.

The Standard Industrial Classification has been applied to a legal entity or ownership basis for the *Statistics of Income* series. The definitions in the Standard Industrial Classification were used. Certain combinations were appropriate since the Standard Industrial Classification contains more than 900 industries. For this report, these are combined to form 87 industrial groups for sole proprietorships, 72 for partnerships, and 68 for corporations. The industry classifications for unincorporated businesses are more detailed in the trade and services industries. Corporation classifications provide greater detail in the Manufacturing division.

Each return or schedule is classified according to the business activity accounting for the largest percentage of all receipts. For example, although a corporation may have numerous activities, the data for each return are attributed to the single activity which meets the above criterion. Each sole proprietorship is classified separately according to each business schedule. However, two or more businesses in the same industry, reported on separate schedules by a single taxpayer, are combined as one. Partnership returns are classified by the major activity of the partnership.

Changes From the Previous Report

The following industrial changes in the Standard Industrial Classification had the greatest effect on the data in this report.

1. Converters of knit goods, and apparel converters, in 1957-58 classified under **Other wholesale trade**, are now included in **Textile mill products** in the Manufacturing division.

2. Industries within the Wholesale trade division are not comparable with the 1957-58 equivalents, because commission merchants, formerly placed in **Other wholesalers**; commission merchants, are now allocated according to type of goods sold.

3. Accounting, auditing, and bookkeeping services are shown separately as before, but they are no longer included in the subtotal for **Business services**. (For corporations, these firms are now included in **Other services**).

The following changes affect all three forms of business organization, but probably have major effects only for those for which they are listed:

Sole proprietorships

4. Rebuilding and retreading tires for the trade has been moved into Automobile repair, services, and garages; it was formerly grouped with Other manufacturing.

5. Machine shops, repair only, have been moved from Other repair services to Machinery, except electrical and transportation equipment.

Sole proprietorships and partnerships

6. Other finance has been changed to read Credit agencies other than banks and no longer includes patent owners and lessors, now found in Other finance, insurance, and real estate.

Partnerships and corporations

7. Several industries concerned with processing and distribution of milk, formerly classified in Other wholesale trade and Retail trade, Food, have been transferred into Manufacturing, Food and kindred products. (For partnerships, this reads Food and kindred products, including beverages.)

8. Food and kindred products now includes vegetable and animal oils and fats, except fatty acids, formerly included in Chemicals and allied products.

Corporations

9. Lighting fixtures are no longer included in Fabricated metal products, except machinery and transportation equipment; they are now under Electrical machinery and equipment.

There are, of course, changes in classification of specific enterprises because of changes in activity. Year-to-year changes in the classification of particular corporations (other than those due to revisions in industrial classification) result from mergers, changes in corporation activity or organization, and from filing of consolidated returns.

The definition used in *Statistics of Income* reports on holding and other investment companies varies with the one used in the Standard Industrial Classification. In the *Statistics of Income* series these companies are defined as those reporting dividends as the largest single item of income. They must also have dividends, interest, and capital gains constituting more than 50 percent of total receipts. Corporations not meeting these criteria

will be included in the industrial group Credit agencies other than banks.

HIGHLIGHTS OF THE DATA**Sole Proprietorships****Number of businesses**

During the income year 1958-59, the nearly 8.8 million sole proprietorships far outnumbered partnerships and corporations combined. Since 1953-54 the number of sole proprietorships has increased about 14 percent.

Businesses engaged in agriculture, forestry, and fisheries make up the major portion of this type of business organization. They represent about 40 percent of all sole proprietorships. Businesses engaged in all types of trade make up the second largest group, while mining numbers the least. Table C shows the distribution of numbers of sole proprietorships among the various industrial segments compared with 1957-58.

Profits

Of the 8.8 million sole proprietorships, 7.2 million reported net profits amounting to \$23 billion. The remaining 1.6 million experienced net losses amounting to \$2.6 billion. Although eight out of every ten sole proprietorships had a net profit, more than half reported a net profit of less than \$2,000 for the income year 1958-59. About 83 percent of all sole proprietorships with net profits reported less than \$5,000, while only six percent or 429,000 of the 7.2 million had more than \$10,000.

In the aggregate, sole proprietors engaged in the professions and services accounted for the largest single share, with net profits of \$7.5 billion. Wholesale and retail trade was the next most profitable, with \$6 billion. Least profitable was mining, with only \$0.1 billion reported.

The proportion of sole proprietorships with net profit has remained about constant since 1953-54. Table D compares the number of sole proprietorships with and without net profit for 1958-59 and 1957-58. For the past two years the distribution of profits among industries has been about the same. Trade and services combined accounted for 3.2 million sole proprietorships or nearly 45 percent of those with net profit, while construction continued to be the most profitable, with 93 percent of the busi-

Table C.—SOLE PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1958-59 AND 1957-58

| Industrial division | Number of businesses | | | Business receipts | | | Net profit (less loss) | | |
|---|----------------------|-----------|----------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|------------------------------|----------------------------------|
| | 1958-59 | 1957-58 | Percent increase or decrease (-) | 1958-59 (Million dollars) | 1957-58 (Million dollars) | Percent increase or decrease (-) | 1958-59 (Million dollars) | 1957-58 (Million dollars) | Percent increase or decrease (-) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industrial divisions..... | 8,799,711 | 8,737,665 | 0.7 | 163,399 | 162,687 | 0.4 | 20,778 | 20,220 | 2.8 |
| Agriculture, forestry, and fisheries..... | 3,489,164 | 3,452,851 | 1.1 | 25,914 | 23,498 | 10.3 | 4,017 | 3,442 | 16.7 |
| Mining..... | 35,413 | 33,075 | 7.1 | 1,287 | 1,164 | 10.5 | 4 | 33 | -86.6 |
| Construction..... | 604,910 | 598,418 | 1.1 | 13,562 | 13,589 | -2 | 1,691 | 1,760 | -3.9 |
| Manufacturing..... | 179,967 | 170,395 | 5.6 | 6,324 | 6,248 | 1.2 | 609 | 572 | 6.5 |
| Transportation, communication, and sanitary services..... | 290,225 | 295,561 | -1.8 | 3,930 | 3,683 | 6.7 | 545 | 528 | 3.2 |
| Wholesale and retail trade..... | 1,880,131 | 1,870,401 | .5 | 85,158 | 89,312 | -4.7 | 5,281 | 5,359 | -1.5 |
| Wholesale trade..... | 225,457 | 260,319 | -1.9 | 16,856 | 18,511 | -8.9 | 1,122 | 1,185 | -5.3 |
| Retail trade..... | 1,552,566 | 1,538,995 | .9 | 63,811 | 66,669 | -4.3 | 3,911 | 3,930 | -0.5 |
| Trade not allocable..... | 72,108 | 71,087 | 1.4 | 4,491 | 4,132 | 8.7 | 248 | 244 | 1.6 |
| Finance, insurance, and real estate..... | 436,296 | 425,156 | 2.6 | 6,107 | 5,057 | 20.8 | 1,364 | 1,373 | -6 |
| Services..... | 1,825,988 | 1,825,599 | (¹) | 20,710 | 19,533 | 6.0 | 7,190 | 7,026 | 2.3 |
| Nature of business not allocable..... | 57,617 | 66,209 | -13.0 | 408 | 602 | -32.2 | 77 | 128 | -39.8 |

¹Less than one-tenth of one percent

NOTE: Amounts are rounded and may not add to total.

Table D.—SOLE PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT OR LOSS, 1958-59 AND 1957-58

| | 1958-59 | 1957-58 |
|---|-----------|-----------|
| Businesses with and without net profit: | | |
| Number of businesses..... | 8,790,711 | 8,790,606 |
| Business receipts.....million dollars.. | 163,399 | 162,687 |
| Net profit (less loss).....do..... | 20,778 | 20,221 |
| Businesses with net profit: | | |
| Number of businesses..... | 7,155,412 | 7,044,181 |
| Business receipts.....million dollars.. | 147,452 | 145,357 |
| Net profit.....do..... | 23,339 | 22,807 |
| Businesses without net profit: | | |
| Number of businesses..... | 1,644,299 | 1,746,425 |
| Business receipts.....million dollars.. | 15,947 | 17,329 |
| Net loss.....do..... | 2,562 | 2,787 |

NOTE: Amounts are rounded and may not add to total.

Table E.—SOLE PROPRIETORSHIPS WITH NET PROFIT: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY SIZE OF NET PROFIT, 1958-59 AND 1957-58

| Size of net profit | Number of businesses | | Business receipts | | Net profit | |
|-------------------------------|----------------------|-----------|------------------------------|------------------------------|------------------------------|------------------------------|
| | 1958-59 | 1957-58 | 1958-59 (Million dollars) | 1957-58 (Million dollars) | 1958-59 (Million dollars) | 1957-58 (Million dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total..... | 7,155,412 | 7,044,181 | 147,452 | 145,357 | 23,339 | 22,807 |
| Under \$1,000..... | 2,389,707 | 2,440,312 | 11,716 | 11,152 | 1,152 | 1,152 |
| \$1,000 under \$5,000..... | 3,581,820 | 3,511,331 | 56,932 | 56,932 | 8,820 | 8,820 |
| \$5,000 under \$10,000..... | 754,616 | 722,064 | 35,171 | 35,171 | 7,416 | 7,416 |
| \$10,000 under \$50,000..... | 418,817 | 409,531 | 40,620 | 40,620 | 614 | 614 |
| \$50,000 under \$100,000..... | 9,579 | 4,086 | 2,888 | 2,888 | 132 | 132 |
| \$100,000 or more..... | 873 | 1,357 | 724 | 724 | Not available | Not available |

NOTE: Amounts are rounded and may not add to total.

nesses showing a net profit. Mining was the least profitable, with only 59 percent of the businesses engaged in this activity reporting a net profit. However, on a per business basis, profitable businesses engaged in mining averaged about \$5,000. Chart 3 shows the percentage distribution of net profit among industrial activities. Text table E illustrates the distribution pattern of profits among sole proprietors by size of net profit.

Business receipts

Business receipts for sole proprietorships aggregated \$163 billion in 1958-59—90 percent of which were reported by those sole proprietors claiming a net profit. Businesses with less than \$10,000 of net profit accounted for 70 percent of all such business receipts reported. Wholesale and retail trade accounted for just over one-half the business receipts, while mining accounted for the least. In table C is compared the industry distribution of business receipts for 1958-59 and 1957-58.

Table F.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1958-59 AND 1957-58

| Industrial division | Number of partnerships | | | Business receipts | | | Net profit (less loss) | | |
|---|------------------------|---------|----------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|------------------------------|----------------------------------|
| | 1958-59 | 1957-58 | Percent increase or decrease (-) | 1958-59 (Million dollars) | 1957-58 (Million dollars) | Percent increase or decrease (-) | 1958-59 (Million dollars) | 1957-58 (Million dollars) | Percent increase or decrease (-) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industrial divisions..... | 953,840 | 970,627 | -1.7 | 78,235 | 83,430 | -6.2 | 8,116 | 8,097 | 0.2 |
| Agriculture, forestry, and fisheries..... | 144,915 | 148,910 | -2.7 | 4,243 | 4,313 | -1.9 | 595 | 594 | .2 |
| Mining..... | 18,075 | 15,383 | 17.5 | 1,034 | 1,337 | -22.6 | 160 | 55 | (2) |
| Construction..... | 60,945 | 65,945 | -7.6 | 7,338 | 7,535 | -2.6 | 679 | 724 | -6.2 |
| Manufacturing..... | 50,745 | 51,870 | -2.2 | 8,007 | 8,237 | -2.8 | 628 | 648 | -3.0 |
| Transportation, communication, and sanitary services..... | 17,198 | 16,873 | 1.9 | 1,048 | 1,057 | -0.9 | 125 | 137 | -8.5 |
| Wholesale and retail trade..... | 317,656 | 331,074 | -4.1 | 42,920 | 47,148 | -8.8 | 2,217 | 2,333 | -5.0 |
| Wholesale trade..... | 48,884 | 53,161 | -8.0 | 15,116 | 17,246 | -12.4 | 609 | 652 | -6.5 |
| Retail trade..... | 250,629 | 266,006 | -5.8 | 25,379 | 27,854 | -8.9 | 1,471 | 1,596 | -7.8 |
| Trade not allocable..... | 18,143 | 11,907 | 52.4 | 2,425 | 1,949 | 24.4 | 137 | 85 | 61.3 |
| Finance, insurance, and real estate..... | 168,960 | 170,180 | -.7 | 4,483 | 5,253 | -14.7 | 1,101 | 1,166 | -9.0 |
| Services..... | 162,881 | 155,230 | 4.9 | 8,927 | 8,292 | 7.7 | 2,718 | 2,467 | 10.2 |
| Nature of business not allocable..... | 12,465 | 15,162 | -17.8 | 234 | 347 | -32.4 | 52 | 74 | -30.3 |

1Loss.

2Percent not applicable.

NOTE: Amounts are rounded and may not add to total.

Depreciation

Depreciation allowances for sole proprietorships amounted to \$6.7 billion. Almost 80 percent of all depreciation claimed was by industries engaged in agriculture, forestry, and fisheries, trade, and services. Agriculture, forestry, and fisheries alone accounted for 44 percent of all depreciation claimed. Trade was second, with 18 percent. Basic table 1 shows, in detail, depreciation reported for all industries. The depreciation data shown are composites of the amounts claimed, regardless of accounting method used, e.g., straight line, declining balance, sum of the years' digits.

Inventory

In the aggregate, \$10 billion was reported by sole proprietorships as end-of-year inventory. Trade, agriculture, and construction accounted for 93 percent of this dollar value. This \$10 billion was reported by less than 20 percent of all sole proprietorships reporting. Since larger firms are more likely to report end-of-year inventory, this non-reporting condition is an important qualifying consideration when use is made of the inventory data from basic tables 2 and 3. Within industrial divisions, 65 percent of wholesale and retail firms reported end-of-year inventory, while 41 percent of the manufacturing firms reported end-of-year inventory.

Partnerships

Number of partnerships

During the period 1958-59 there were approximately 954,000 active partnerships. As shown in the historical statistics (see table 17) the trend in the number of active partnerships shows a gradual long-range increase, with some fluctuations. The period 1958-59, for example, shows a slight decrease from the previous year. Although in the aggregate the number decreased, as table F indicates, some industrial divisions show slight increases in the number of partnerships.

About 35 percent of all active partnerships are concentrated in the area of wholesale and retail trade industries. Next in importance is finance, insurance, and real estate, in which are approximately 18 percent of all active partnerships, while

transportation, communication, and sanitary services account for only 2 percent of the active partnerships.

Within industrial divisions a comparison of the number of active partnerships in 1958-59 with the previous year gives some sharp contrasts. For example, wholesale food enterprises experienced a 51 percent increase, while retail automotive dealers show a 28 percent decrease. The reclassification and transfer of commission merchants from other wholesalers to related industries on the basis of type of product to a great extent accounts for the increase in the number of active partnerships in the wholesale food business.

Profits

The amount of profits accruing to the 954,000 active partnerships during the period 1958-59 was \$8.1 billion. This was some \$19 million more than in 1957-58 despite the slight decline in the number of active partnerships.

Eight out of every ten partnerships reported a net profit from operations during 1958-59, just as they did in 1957-58. Of the 954,000 active partnerships, 765,000 had net profits amounting to \$9 billion. The remaining 189,000 experienced net losses amounting to \$1 billion. Table G shows this comparison.

Table G.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT OR LOSS, 1958-59 AND 1957-58

| | 1958-59 | 1957-58 |
|---|---------|---------|
| Partnerships with and without net profit: | | |
| Number of partnerships..... | 953,840 | 970,627 |
| Business receipts.....million dollars.. | 78,235 | 83,430 |
| Net profit (less loss).....do..... | 8,116 | 8,098 |
| Partnerships with net profit: | | |
| Number of partnerships..... | 765,450 | 779,335 |
| Business receipts.....million dollars.. | 68,089 | 71,419 |
| Net profit.....do..... | 9,087 | 9,043 |
| Partnerships without net profit: | | |
| Number of partnerships..... | 188,390 | 191,292 |
| Business receipts.....million dollars.. | 10,146 | 12,011 |
| Net loss.....do..... | 971 | 945 |

NOTE: Amounts are rounded and may not add to total.

Table H.—ACTIVE PARTNERSHIPS WITH NET PROFIT: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY SIZE OF NET PROFIT, 1958-59 AND 1957-58

| Size of net profit | Number of partnerships | | Business receipts | | Net profit | |
|--------------------------------|------------------------|---------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | 1958-59 | 1957-58 | 1958-59 (Million dollars) | 1957-58 (Million dollars) | 1958-59 (Million dollars) | 1957-58 (Million dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total..... | 765,450 | 779,335 | 68,089 | 71,419 | 9,087 | 9,043 |
| Under \$5,000..... | 368,807 | 375,997 | 10,123 | 10,123 | 745 | 745 |
| \$5,000 under \$20,000..... | 296,408 | 301,695 | 24,972 | 24,972 | 2,992 | 2,992 |
| \$20,000 under \$50,000..... | 74,044 | 75,395 | 16,623 | 16,623 | 2,251 | 2,251 |
| \$50,000 under \$200,000..... | 24,132 | 24,301 | 11,959 | 11,959 | 2,050 | 2,050 |
| \$200,000 under \$500,000..... | 1,639 | 1,548 | 2,321 | 2,321 | 496 | 496 |
| \$500,000 or more..... | 420 | 399 | 2,091 | 2,091 | 555 | 555 |

NOTE: Amounts are rounded and may not add to total.

Seventy-five percent of the net profits were concentrated in three industrial divisions, namely: Trade, Finance, and Services. In these three divisions were 68 percent of all active partnerships.

An examination of the relationship between the number of profitable partnerships and the amount of profit made discloses that those engaged in professions and services had the largest individual profits, followed by wholesale trade and manufac-

turing. On the other hand, profitable partnerships in agriculture and in retail trade, although accounting for more than 40 percent of all active partnerships, were relatively the least profitable.

For all profitable partnerships, 48 percent reported a net profit of less than \$5,000. The percentage range of profitable partnerships with less than \$5,000 net profit was from 29 percent for those engaged in wholesale trade to 68 percent of partnerships in the finance field.

Although the proportion of partnerships reporting a net profit was about the same for the last two years, since 1953-54 this relationship has declined about five percent. Table H shows a comparison of data for the past two years, by size of net profit.

Business receipts

Business receipts for partnerships aggregated about \$78 billion in 1958-59. This is \$5 billion less than was reported in 1957-58. As occurs with the number of active partnerships, business receipts show a gradual upward trend over the years.

A comparison of the relationship between aggregate business receipts and the business receipts of partnerships with net profit discloses that the percent of partnerships with net profit account for 87 percent of the business receipts—an indication that except for marginal situations, the amount of business receipts is not a controlling factor in determining the profitability of a partnership. The corresponding figure for 1957-58 was 86 percent.

Of the \$68 billion in business receipts of partnerships with net profit, 76 percent is accounted for by those partnerships with net profit under \$50,000. A profit class distribution shows that 15 percent of the business receipts of profitable partnerships go to those with less than \$5,000 net profit, while another 16 percent is allocable to partnerships with net profit between \$5,000 and \$10,000. Basic table 6 shows these relationships by industrial divisions.

Wholesale and retail trade reported the largest amount of business receipts. The \$43 billion reported for this industry is 55 percent of the total of \$78 billion reported by all industries. Next in prominence were the professional and service industries, which reported a total of \$9 billion, representing 11 percent of the total.

Although the aggregate decrease in business receipts was only 6 percent, there were some significant shifts in the distribution of business receipts during the current year when compared with 1957-58.

The relative distribution of business receipts of profitable partnerships in terms of size classification, on an overall basis, is only slightly different from the previous year. The most notable shift occurred in the size class \$1 million to \$5 million which shows a relative decrease of 7 percent. This reduction is accompanied by an increase in both the preceding and following classes—indicating that some partnerships slipped to the less than \$1 million business receipts class, while others increased their receipts to \$5 million or more.

Table G gives a comparison of the business receipts of partnerships for the past two years.

Table I.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1958-59 AND 1957-58¹

| Industrial division | Number of returns | | | Business receipts ¹ | | | Net income (less deficit) ² | | |
|---|-------------------|---------|----------------------------------|--------------------------------|------------------------------|----------------------------------|--|------------------------------|----------------------------------|
| | 1958-59 | 1957-58 | Percent increase or decrease (-) | 1958-59 (Million dollars) | 1957-58 (Million dollars) | Percent increase or decrease (-) | 1958-59 (Million dollars) | 1957-58 (Million dollars) | Percent increase or decrease (-) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industrial divisions..... | 990,381 | 947,147 | 5.3 | 696,594 | 684,883 | 1.7 | 38,523 | 44,476 | -13.4 |
| Agriculture, forestry, and fisheries..... | 13,945 | 11,833 | 17.8 | 3,455 | 2,858 | 20.9 | 144 | 115 | 25.2 |
| Mining..... | 11,117 | 12,675 | -4.4 | 9,629 | 11,108 | -13.3 | 832 | 948 | -12.3 |
| Construction..... | 59,247 | 53,976 | 11.7 | 28,148 | 26,675 | 5.5 | 654 | 740 | -10.9 |
| Manufacturing..... | 150,646 | 138,566 | 8.8 | 324,135 | 327,539 | -1.0 | 18,500 | 22,738 | -18.6 |
| Transportation, communication, electric, gas, and sanitary services.... | 37,420 | 37,763 | .4 | 54,803 | 54,443 | .1 | 5,722 | 5,757 | -.6 |
| Wholesale and retail trade..... | 311,477 | 305,117 | 2.1 | 225,737 | 229,076 | -1.5 | 4,425 | 4,711 | -6.1 |
| Wholesale trade..... | 102,342 | 103,474 | -1.1 | 110,830 | 114,239 | -3.0 | 1,988 | 2,224 | -10.6 |
| Retail trade..... | 186,405 | 178,493 | 4.4 | 105,251 | 105,010 | .2 | 2,239 | 2,287 | -2.1 |
| Trade not allocable..... | 22,730 | 23,150 | -1.8 | 3,657 | 3,831 | -1.8 | 198 | 200 | -1.1 |
| Finance, insurance, and real estate..... | 293,928 | 276,935 | 6.1 | 33,054 | 15,668 | 111.0 | 7,487 | 8,677 | -13.7 |
| Services..... | 97,200 | 90,597 | 7.3 | 17,741 | 17,329 | 2.4 | 753 | 789 | -4.6 |
| Nature of business not allocable..... | 13,251 | 13,085 | 1.3 | 193 | 186 | 3.5 | 1 | 1 | -39.5 |

¹Included in the total for All industrial divisions and for Finance, insurance, and real estate are \$16.9 billion business receipts for life insurance companies which did not report business receipts in 1957-58.

²Comparability of net income for the two years is affected by a change in the definition of net income of life insurance companies, which are included in Finance, insurance, and real estate.

NOTE: Amounts are rounded and may not add to total.

Total assets

Partnership data arranged by size of total assets are new in this report. The asset distribution by industry is shown in basic table 7. When using these data, caution must be exercised, since only 41 percent of the active partnerships included this type of information on their return Form 1065. For partnerships reporting information concerning their assets, a review of the data shows that on an overall basis, 46 percent had assets of less than \$25,000. The percentage range, on an industrial division basis, varies from the 34 percent of partnerships reporting in agriculture, forestry, and fisheries, to the 66 percent of partnerships in the professions and services.

On the other hand, an examination of the distribution of total assets by size discloses that partnerships with assets of less than \$25,000 account for only 5 percent of the total assets reported by all partnerships.

Depreciation

In the aggregate, the amount of depreciation claimed by all active partnerships during 1958-59 was \$2 billion. This figure represents a decline of about 6 percent from the previous year. Four industrial divisions account for 72 percent of all depreciation claimed. They are: Trade, 23 percent; Finance, insurance, and real estate, 17 percent; Services, 16 percent; and Agriculture, forestry, and fisheries, 16 percent.

The relative distribution of the total depreciation claimed among the several industrial divisions has remained approximately the same for the past several years.

Inventory

In the aggregate, the value of the end-of-year inventory reported by all active partnerships was \$6 billion. The amount of end-of-year inventory experienced a decline of 4 percent in 1958-59 when compared with the 1957-58 data. The distribution of the inventory by industrial divisions remained about the same. Firms engaged in trade accounted for 75 percent of the end-of-year inventory.

The partnership pattern of response with respect to inventory reporting also remained about the same as for 1957-58. In retail trade, 86 percent of the partnerships reported inventories. In the Manufacturing division, inventory data were provided by 70 percent of the active partnerships.

Corporations

Number of corporation returns

Over 990,000 active corporation returns were filed for income year 1958-59, an increase of 5 percent from last year. Table I shows the percent increase or decrease of number, business receipts, and net income for each industrial division.

Almost a third of the 990,000 returns represent corporations engaged in trade activities. These 311,000 returns and the 294,000 returns filed for companies in finance, insurance, and real estate comprise over 60 percent of all active corporation returns.

Profits

Manufacturing corporations, which constitute only 15 percent of all active corporation returns, reported \$18.5 billion of the total corporate net income (less deficit) of \$38.5 billion.

Corporate net income (for profitable returns), which has been declining each year from the high of \$50.3 billion reached in income year 1955-56, dropped below the 1957-58 level to \$43.5 billion. The greatest decline occurred in manufacturing, where net income decreased 16 percent from \$24.0 to \$20.3 billion. Net income of profitable nonmanufacturing corporations, except insurance carriers, rose nearly one billion dollars, an increase of 4 percent from the previous income year. Comparability of net income for the two years is affected by a change in the definition of net income of life insurance companies. These companies, included in the industrial group Insurance carriers in this report, account for a drop of \$2.5 billion in net income, largely the result of the change in definition as explained above.

Although the amount of net income declined from 1957-58, the number of returns reporting net income increased slightly to 62 percent of the total number of active corporation returns. As shown in table J, over 611,000 returns reported net income in 1958-59 compared with 573,000 in 1957-58. These 611,000 returns with net income reported about 86 percent of the total business receipts.

Table J.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME OR DEFICIT, 1958-59 AND 1957-58

| | 1958-59 | 1957-58 |
|---|---------|---------|
| Returns with and without net income: | | |
| Number of returns..... | 990,381 | 940,147 |
| Business receipts.....million dollars.. | 696,594 | 684,883 |
| Net income (less deficit).....do..... | 38,523 | 44,476 |
| Returns with net income: | | |
| Number of returns..... | 611,131 | 572,936 |
| Business receipts.....million dollars.. | 599,576 | 595,602 |
| Net income.....do..... | 43,490 | 48,664 |
| Returns without net income: | | |
| Number of returns..... | 379,250 | 367,211 |
| Business receipts.....million dollars.. | 97,018 | 89,282 |
| Deficit.....do..... | 4,967 | 4,188 |

NOTE: Amounts are rounded and may not add to total.

Table K compares the corporation returns with net income by size of net income for 1958-59 and 1957-58. As in 1957-58, approximately half of the profitable corporations reported net income of less than \$5,000. The number of returns reporting net income of \$1 million or more, however, declined over 9 percent from last year. The Manufacturing division experienced the greatest drop—1,973 returns reported net income of \$1 million or more—13 percent fewer than the 2,260 returns reporting such profits last year.

Table K.—ACTIVE CORPORATION RETURNS WITH NET INCOME: NUMBER AND NET INCOME, BY SIZE OF NET INCOME, 1958-59 AND 1957-58

| Size of net income | Number of returns | | Net income | |
|--------------------------------------|-------------------|---------|------------------------------|------------------------------|
| | 1958-59 | 1957-58 | 1958-59 (Million dollars) | 1957-58 (Million dollars) |
| | (1) | (2) | (3) | (4) |
| Total..... | 611,131 | 572,936 | 43,490 | 48,664 |
| Under \$5,000..... | 298,920 | 285,104 | 4 | 4 |
| \$5,000 under \$20,000..... | 173,459 | 161,366 | 1,823 | 1,777 |
| \$20,000 under \$50,000..... | 85,527 | 79,577 | 2,486 | 2,316 |
| \$50,000 under \$250,000..... | 39,225 | 38,247 | 4,374 | 3,988 |
| \$250,000 under \$500,000..... | 5,946 | 6,235 | 2,766 | 2,165 |
| \$500,000 under \$1,000,000..... | 3,197 | 3,160 | 2,240 | 2,200 |
| \$1,000,000 under \$10,000,000..... | 3,324 | 3,677 | 9,060 | 10,157 |
| \$10,000,000 under \$50,000,000..... | 450 | 468 | 9,319 | 9,434 |
| \$50,000,000 or more..... | 83 | 106 | 11,970 | 16,278 |

NOTE: Amounts are rounded and may not add to total.

Wholesale trade proved the most profitable activity for corporations in 1958-59. Seventy percent of the corporation returns engaged in wholesaling reported net income as compared with the 62 percent of all active corporation returns. Mining appeared to be the most risky activity for corporations—over 54 percent of those engaged in mining reported no net income. Surprisingly, however, those corporation returns in mining which did show a net income reported a higher level of net income than returns in most other industries. Cumulating the number of profitable corporation returns from the lowest net income size class shows that the halfway mark falls between \$5,000 and \$10,000. For the mining industry, the 50 percent level is between \$10,000 and \$15,000—a level matched only by the manufacturing industry. Further, 1.7 percent of the mining returns with net income reported net income

of \$1,000,000 or more. This percentage is exceeded only by the manufacturing industry, where 2.1 percent of those with net income show a net income of \$1,000,000 or more.

Business receipts

In comparing corporate business receipts for 1958-59 with business receipts for prior years, an adjustment again should be made for life insurance companies. As explained above, in "Changes in Tax Legislation," life insurance companies had reported only investment income such as dividends, interest, and rents for many years. Beginning with 1958-59, they now report premiums and other business receipts. Business receipts for all corporations in 1958-59 amount to \$696.6 billion. When adjusted for the \$16.9 billion reported by life insurance companies, the 1958-59 business receipts are \$5 billion below the \$684.8 billion reported for 1957-58.

In table 9 are presented corporation returns by size of business receipts and by industrial division. In order to reflect the investment income of corporations engaged in finance activities, total compiled receipts are used in lieu of business receipts for the Finance, insurance, and real estate industrial division in tables 9 and 10. Fifty-four percent of all the corporations engaged in finance reported total compiled receipts of less than \$25,000. For those corporations engaged in wholesale and retail trade, less than 10 percent show business receipts of under \$25,000. Receipts of \$306.3 billion were earned by the 1,166 returns reporting business receipts and the 127 finance corporation returns reporting total compiled receipts of \$50 million or more.

The decrease in business receipts reported for 1958-59 compared with 1957-58 is attributable largely to the corporations engaged in manufacturing and especially to those with total assets of \$100 million or more. Fewer than 300 manufacturing returns report total assets of \$100 million or more, but they experienced a drop of over \$8.6 billion in business receipts from 1957-58. This was offset by a gain of \$5.2 billion among manufacturing corporations with assets of less than \$100 million.

Total assets

This income year is the first in which corporate assets exceeded one trillion dollars. The 512 corporation returns with total assets of \$250 million or more account for approximately 45 percent of this amount. Over half of these returns are in the Finance, insurance, and real estate division. This division alone accounts for almost 54 percent of the total assets reported by all corporations.

Depreciation

This is the first issue of *U. S. Business Tax Returns* showing data for depreciation. Depreciation reported on corporation returns totaled \$18.7 billion in 1958-59. Manufacturing industries reported the largest amount of depreciation, \$8.5 billion. Corporations engaged in transportation and public utility activities reported \$4.3 billion in depreciation. Electric and gas companies alone show depreciation of \$1.8 billion.

Inventory

Closing inventory dropped over \$500 million from last year. As might be expected, the greatest portion of the \$80 billion inventory reported for all corporation returns was shown on returns of manufacturing corporations. Manufacturing corporations reported \$49.6 billion inventory, a decrease of over \$715 million from 1957-58.

SOURCES OF THE DATA

Financial data for this report were obtained from sole proprietorship, partnership, and corporation returns and schedules filed for the income year 1958-59. Because different terms are used on these return forms and schedules to describe items similar in nature, a common term is used in this report to denote these items. One such term is "business receipts" which applies to "total receipts" on the business schedule for Form 1040, "gross receipts" on the partnership Form 1065, and "gross sales" and "gross receipts" on the corporate Form 1120. Another is "net profit" for sole proprietorships and partnerships, and "net income" for corporations, which, though treated as comparable for purposes of this report, are not precisely so. Estimates in these tables cover all businesses owned and operated by sole proprietors and partnerships during this income year, except for those noted in the paragraphs covering "Description of the Sample and Limitations of the Data."

Returns and Schedules Used

Sole proprietorships

Data in these published tables relate to businesses and professions carried on by individuals reporting on the business schedule C, the farm schedule F, or the taxpayer's equivalent schedule attached to return Form 1040 for the income year 1958-59. This accounting period ran primarily from January 1-December 31, 1958, with some noncalendar year exceptions. An individual income tax return must be filed by every citizen and resident alien who receives \$600 or more gross income (\$1,200 if over 65 years of age) and by every person, subject to the self-employment tax, who had self-employment income of \$400 or more.

Partnerships

A partnership is not taxed as a legal entity, but an information return Form 1065 is required to be filed. Each partner is taxed, however, on his distributive share of the total partnership income, whether or not the distribution has actually been made. As defined in the Internal Revenue Code, a partnership can be a syndicate, joint venture, pool, or other unincorporated business organization which carries on any business or venture and which is not, within the meaning of the Internal Revenue Code, a trust, estate, or corporation.

Active corporation returns

Domestic and resident foreign corporations, except charitable and other civic and business associa-

tions expressly exempt from taxation under section 501 of the Internal Revenue Code of 1954, must file income tax returns, whether or not they transacted business during the current year. Data on corporations were obtained from returns in the Form 1120 series, i.e., 1120, 1120L, 1120M, and 1120-S, filed by active nonexempt corporations. The number of such returns differs from the total number of corporations in existence for two reasons. First, the inactive corporations, and second, the consolidated filing privilege. The Internal Revenue Code permits affiliated groups of corporations to file one corporation return, combining all income, expenses, and balance sheet data on that return. Approximately 13,500 subsidiaries on some 3,700 returns were so reported. No attempt is made in this report to determine a subsidiary's components of income and expenses.

Reproductions of the tax forms used by sole proprietorships, partnerships, and corporations have been marked to indicate the information presented and are shown in the back of this report.

Description of the Data

Number

Sole proprietorships.—The number of businesses operated by individual owners. If several business schedules are filed with one return, each schedule is classified separately according to industrial activity. If two or more businesses of the same type are included, they are processed as one business. Community property or businesses divided between husband and wife for income tax purposes are considered as a whole and counted as one business. If the same type of business involved several establishments, it is counted only once to reflect the ownership.

Partnerships.—The number of active partnerships, not the number of partnership returns. For *Statistics of Income*, a partnership reporting any income or deduction item is considered an active partnership. Duplicate filings are eliminated.

Corporation returns.—The number of returns filed for active corporations. A group of corporations filing a consolidated return is counted as one return. For purposes of *Statistics of Income*, an active corporation return is one on which at least one income or deduction item is reported.

Business receipts

Sole proprietorships.—Total receipts from sales and services less allowances, rebates, and returns. Total receipts do not include long- or short-term capital gains or losses, nor do they include investment income not associated with the taxpayer's business.

Partnerships.—Gross receipts or gross sales less returns and allowances. A sizeable part of the income of partnerships engaged in finance, insurance, and real estate is not reflected in their business receipts because reporting instructions prescribed separate entries for investment income.

Corporation returns.—Gross sales and gross receipts less returns and allowances. Throughout the Finance division, business receipts itemized on the return were included in specific income items (e.g.,

interest, rents) with the exception of rent and cooperative assessment rent reported by real estate operators which were treated as business receipts.

Total compiled receipts

Corporation returns.—Gross taxable receipts before deduction of cost of goods sold, cost of operations, and net loss from sale of property other than capital assets. It also includes nontaxable interest but excludes all other nontaxable income recognized by the corporation. In the Finance, insurance, and real estate division, total compiled receipts was used to classify corporations for the size class business receipts.

Gross profit

Partnerships.—Business receipts less cost of goods sold.

Corporation returns.—Business receipts less cost of goods sold and cost of operations. Identifiable amounts of depreciation, taxes, amortization, depletion, advertising, pension, and other employee benefit plan contributions reported in these costs were transferred to their specific headings. Gross profit, in aggregate, for corporation returns has been reduced by any gross loss reported. No data for gross profit is shown for corporation returns engaged in finance, insurance, and real estate.

Net profit (or loss)

Sole proprietorships and partnerships without net profit and corporation returns without net income include those whose reported deductions equaled total receipts.

Sole proprietorships.—The difference between business receipts and the ordinary and necessary business deductions.

Partnerships.—The difference between gross profit and total deductions. Because of the reporting characteristics of the finance, insurance, and real estate area, ordinary income has been substituted for net profit. Ordinary income equals net profit as defined above, plus investment income, income or loss from other partnerships, net gain or loss from the sale of property other than capital assets, and other income received by the partnership.

Long- and short-term capital gains or losses, contributions, certain dividend and interest income, and other income items specified by the tax laws or regulations are not included in the partnership income or profit. Instead, each partner allocates his distributive share of such income to the proper item on his individual income tax return.

Net income (or deficit)

Corporation returns.—The difference between the gross income subject to tax and the ordinary and necessary business deductions allowed by the Code. There is a considerable disparity between net income and the amount of income subject to tax which is not shown in this report. Most of this difference results from certain statutory deductions used in computing taxable but not net income. These special statutory deductions include the net operating loss deduction, deductions for dividends received, the deduction for certain dividends paid by public util-

ities, the deduction allowed Western Hemisphere trade corporations, and the deduction allowed regulated investment companies for dividends paid. Net income is equivalent to line 32, page 3, Form 1120; line 27, page 1, Form 1120-S; line 18, page 1, Form 1120M; and to line 27 (schedule E) plus lines 17, 22, 23, schedule E, Form 1120L.

Depreciation

A deduction of a reasonable allowance, permitted by law, for the exhaustion, wear, and tear of property used in a trade or business, or of property held for the production of income. This deduction is a composite amount resulting from the application of the following methods of depreciation allowed by the 1954 Code: straight line and the accelerated methods such as declining balance and sum of the years' digits. The accelerated methods are applicable, in general, to tangible property acquired after December 31, 1953. Further, an additional first-year depreciation deduction may be taken for new or used property purchased after December 31, 1957.

Inventory

For the three types of business organization, inventories are goods on hand held for sale, raw materials, or supplies which will physically become a part of merchandise intended for sale. The main types are: merchandise or stock in trade, raw materials, work in process, finished products, and growing crops reported as assets by agricultural concerns. There are two common bases for evaluating inventory, both of which are allowable: cost alone; or cost or market value, whichever is lower. Whatever method is used must be applied to both beginning and ending inventory. The cost or market value method, if used, must be applied to each item in inventory, not to aggregates. The common method of identifying items in inventory at end-of-year is the first-in, first-out method (FIFO). A special method, last-in, first-out (LIFO) may be used subject to the approval of the Commissioner of Internal Revenue. It may be used only where inventories are valued by the cost method alone. Inventory data are not shown for finance, insurance, and real estate for any of the three types of business organization.

Total assets

Partnerships.—Total assets are obtained from the balance sheet. This amount is understated by an indeterminable amount, since only 41 percent of partnerships reported balance sheet information.

Corporation returns.—Compiled from end-of-year balance sheet schedules.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Data presented in this report are based on a stratified systematic sample of returns and schedules filed for the income year 1958-59, covering accounting periods ended July 1958 through June 1959.

Over half of the corporation returns with a full 12-month accounting period were filed on a calendar-

year basis. Net income (less deficit) as reported by those with accounting periods ended December 1958 was \$29.3 billion, compared with \$9.3 billion reported by all other corporation returns. The overwhelming majority of sole proprietorships and most of the partnerships filed calendar-year returns.

Statistics were obtained from returns of active corporations and partnerships. An active corporation or partnership, for purposes of *Statistics of Income*, is one for which at least one income or deduction item is reported on the return form. The returns of inactive partnerships and corporations which were excluded constituted less than 3 percent of the total number of partnership and corporation returns. In addition, data from returns of organizations, exempt from tax, filing return forms in the 990 series, are not included in the corporate statistics.

Excluded from the statistics on sole proprietorships are business schedules filed by partners reporting their self-employment income. These schedules were filed in accordance with section 6017 of the Code, requiring returns from individuals who had net earnings from self-employment of \$400 or more. Also excluded from the sole proprietorship data are returns of fiduciaries reporting, on Form 1041, trade or business income. *Statistics of Income, 1958, Fiduciary, Gift, and Estate Tax Returns* includes information on some 26,000 returns of trusts and estates with gross profit (less loss) of \$352 million from trade or business.

Form 1120 returns filed by partnerships and sole proprietorships choosing to be taxed as corporations are excluded from all data. This group numbers about 560. Tentative returns and those not associated with their originals are also excluded for all types of returns.

Description of the Sample

Uniform methods of classifying returns were prescribed for each of the 64 district offices and the International Operations Division in Washington, D. C., to facilitate the administrative processing of returns for collection and audit purposes. The sample design was adapted to fit the regular numbering and grouping procedures used by the Collection Division.

Returns of individuals were classified by presence or absence of business income, size of adjusted gross income, and taxpayment status. Partnerships were classified by size of gross receipts or total income. Returns of corporations were classified by type of return, volume of business, by taxable and nontaxable status, and by taxpayment status.

Sole proprietorships

The total sample, based on individual returns with business income, consisted of 109,305 returns. This constituted about 1 percent of the estimated total number of 10,207,188 individual income tax returns with business schedules C or F that were filed for the year.

Individual returns with business income which showed adjusted gross income of \$150,000 or more were selected at a one-to-one ratio. Various sam-

pling ratios were prescribed for the other returns included in the sample.

Adjustments, principally to exclude schedules C or F filed by partners for the sole purpose of reporting self-employment income, schedules C or F in which *Statistics of Income* business activity definitions were not met, and nonbusiness returns included in the business sample reduced to 8,799,711 the number of sole proprietorships shown in this publication.

Table L shows the number of returns filed, the number of returns in the sample, and the sampling rate in each stratum.

Table L.—NUMBER OF FORMS 1040 FILED WITH SCHEDULES C AND F ATTACHED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATE, BY SAMPLING STRATA

| Sampling strata | Number of returns | | | | Sampling rate | |
|----------------------------|--------------------|-----------|----------|--------------|---------------|----------|
| | Filed ¹ | In sample | | | Pre-scribed | Achieved |
| | | Total | Business | Non-business | | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Form 1040, total..... | 42,018,914 | 285,731 | 109,305 | 176,426 | - | - |
| Adjusted gross income: | | | | | | |
| Under \$10,000: | | | | | | |
| Nonbusiness..... | 29,041,441 | 84,829 | 220 | 84,609 | 1/333 | 1/342 |
| Schedule C..... | 5,673,715 | 16,345 | 16,345 | - | 1/333 | 1/347 |
| Schedule F..... | 3,147,733 | 9,199 | 9,199 | - | 1/333 | 1/342 |
| \$10,000 under \$50,000: | | | | | | |
| Nonbusiness..... | 2,567,375 | 73,786 | 662 | 73,124 | 1/33 | 1/35 |
| Schedules C and F..... | 1,138,026 | 32,522 | 32,522 | - | 1/33 | 1/35 |
| \$50,000 under \$150,000: | | | | | | |
| Nonbusiness..... | 47,508 | 14,216 | 327 | 13,889 | 1/3.33 | 1/3.34 |
| Schedules C and F..... | 45,428 | 45,428 | 45,428 | - | 1/1 | 1/1 |
| \$150,000 and over: | | | | | | |
| Nonbusiness..... | 4,285 | 4,285 | 116 | 4,169 | 1/1 | 1/1 |
| Schedules C and F..... | 4,223 | 4,223 | 4,223 | - | 1/1 | 1/1 |
| Prior year delinquent, ad- | | | | | | |
| justed gross income: | | | | | | |
| Under \$50,000..... | 349,135 | 773 | 218 | 555 | 1/333 | 1/452 |
| \$50,000 and over..... | 125 | 125 | 45 | 80 | 1/1 | 1/1 |

¹Includes returns with business schedules filed by partners reporting their self-employment income.

Partnerships

Over a million partnership returns were filed for income year 1958-59. An adjustment for duplicate partnership returns, sometimes filed by more than one partner, reduced the total number to 966,134. Included in this number filed are inactive partnership returns, from which no data were tabulated.

Returns were stratified for sampling purposes into "small," "medium," and "large" classes, based on the amount of business receipts or total income. After the sample was received in the Statistics Division, the "large" group was subdivided into two parts, on the basis of business receipts or total income: (a) \$500,000 under \$5,000,000, and (b) \$5,000,000 or more.

The number of returns filed, the number of partnership returns in the sample, and the sampling rate in each stratum are shown in table M.

Table M.—NUMBER OF FORMS 1065 FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATE, BY SAMPLING STRATA

| Sampling strata | Number of returns | | Sampling rate | |
|----------------------------------|--------------------|-----------|---------------|----------|
| | Filed ¹ | In sample | Prescribed | Achieved |
| | | | | |
| | (1) | (2) | (3) | (4) |
| Form 1065, total..... | 966,134 | 33,620 | - | - |
| Gross receipts or income: | | | | |
| Under \$200,000..... | 892,839 | 9,332 | 1/100 | 1/96 |
| \$200,000 under \$500,000..... | 51,237 | 2,441 | 1/20 | 1/21 |
| \$500,000 under \$5,000,000..... | 21,125 | 20,914 | 1/1 | 1/1.1 |
| \$5,000,000 or more..... | 933 | 933 | 1/1 | 1/1 |

¹Adjusted for duplicate returns filed and includes inactive partnership returns.

Corporation returns

The total sample consisted of 155,550 returns; about 15 percent of the total number of 1,032,766 corporation returns filed for the year. Included in the number of returns filed are 42,385 for inactive corporations, from which no information was taken.

Returns with business receipts or total income of \$1,000,000 or more and all life and mutual insurance company returns, consolidated returns, and returns with overpayment of tax were sampled at a one-to-one ratio. Other returns were sampled at various ratios according to size of business receipts or total income.

Returns were stratified into seven sample classes as follows:

Forms 1120, 1120L, and 1120M.—

Sample class A.—Returns with gross sales, gross receipts, or total income of \$1,000,000 or more which also had a net income or deficit of \$1,000,000 or more or total assets of \$10,000,000 or more.

Sample class B.—All consolidated returns, life and mutual insurance company returns, and returns with overpayment of tax which were not included in sample class A. In addition, other returns with gross sales, gross receipts, or total income of \$1,000,000 or more which were not included in sample class A.

Sample class C.—Returns in which at least one of the items—gross sales, gross receipts, or total income—was between \$100,000 and \$1,000,000 but none with \$1,000,000 or more.

Sample class D.—Returns with gross sales, gross receipts, or total income, each less than \$100,000.

Form 1120-S.—

Sample class E.—Returns with gross receipts or total income of \$1,000,000 or more which also had net income or deficit of \$1,000,000 or more or total assets of \$10,000,000 or more.

Sample class F.—Returns with gross receipts or total income of \$1,000,000 or more which were not included in sample class E.

Sample class G.—Returns with gross receipts or total income each less than \$1,000,000.

For each of these classes the number of returns filed, the number of returns in the sample, and the sampling rates are shown in table N.

Table N.—NUMBER OF FORMS 1120, 1120L, 1120M AND 1120-S FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATE, BY SAMPLE CLASS

| Sample class | Number of returns ¹ | | Sampling rate | |
|------------------------------------|--------------------------------|-----------|---------------|----------|
| | Filed | In sample | Prescribed | Achieved |
| | (1) | (2) | (3) | (4) |
| All classes, total..... | 1,032,766 | 155,550 | - | - |
| Forms 1120, -L, and -M, total..... | 988,615 | 149,948 | - | - |
| A..... | 7,478 | 7,478 | 1/1 | 1/1 |
| B..... | 82,256 | 80,576 | 1/1 | 1/1.02 |
| C..... | 310,872 | 31,231 | 1/10 | 1/9.95 |
| D..... | 588,009 | 30,663 | 1/20 | 1/19 |
| Form 1120-S, total..... | 44,151 | 5,602 | - | - |
| E..... | 2 | 2 | 1/1 | 1/1 |
| F..... | 2,029 | 1,768 | 1/1 | 1/1.15 |
| G..... | 42,120 | 3,832 | 1/10 | 1/11 |

¹Includes returns of inactive corporations.

Method of Estimation

The total number of returns with business schedules filed, partnerships filing returns, and corporation returns filed was determined from counts made in each of the district offices and submitted to the Statistics Division.

The adequacy of receipts by sampling stratum or class was reviewed by applying the prescribed sample ratio to the number of returns filed and comparing this expected sample size with the number of sample returns actually received. When receipts of returns appeared to be inadequate, district offices were requested to transmit additional returns. Sample data were extended to the sampling stratum or class totals by weights obtained by dividing the total number of returns filed in a sampling stratum or class by the number of sample returns received in that stratum or class.

Sampling Variability

Tables O, P, and Q show the relative sampling errors for selected frequency estimates of businesses, active partnerships, and active corporation returns, for selected industries. For the items shown, the tables indicate the range in percent within which 19 out of 20 similarly derived estimates would fall.

Response and Other Nonsampling Errors

In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes,

Table O.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING ERROR AT 95 PERCENT LEVEL FOR SELECTED FREQUENCY ESTIMATES, 1958-59

| Industrial division | Total | | With business receipts | | With depreciation | | With net profit | |
|---|----------------------|-------------------------|------------------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|
| | Number of businesses | Relative sampling error | Number of businesses | Relative sampling error | Number of businesses | Relative sampling error | Number of businesses | Relative sampling error |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All industrial divisions..... | 8,779,711 | 0.45 | 8,673,445 | 0.47 | 6,353,048 | 0.86 | 7,155,412 | 0.73 |
| Agriculture, forestry, and fisheries..... | 3,489,16- | .92 | 3,426,056 | .95 | 2,693,612 | 1.37 | 2,621,927 | 1.42 |
| Mining..... | 35,413 | 16.83 | 33,949 | 17.19 | 29,214 | 18.34 | 20,991 | 21.96 |
| Construction..... | 604,910 | 4.43 | 595,326 | 4.47 | 382,843 | 5.60 | 561,979 | 4.61 |
| Manufacturing..... | 179,967 | 8.11 | 178,764 | 8.14 | 139,496 | 9.13 | 147,539 | 8.93 |
| Transportation, communication, and sanitary services..... | 290,225 | 6.61 | 289,833 | 6.61 | 227,418 | 7.48 | 238,953 | 7.30 |
| Wholesale and retail trade..... | 1,880,131 | 2.20 | 1,869,725 | 2.21 | 1,357,860 | 2.70 | 1,549,694 | 2.49 |
| Wholesale trade..... | 295,457 | 6.60 | 253,219 | 6.63 | 173,029 | 7.93 | 224,821 | 7.00 |
| Retail trade..... | 1,552,566 | 2.61 | 1,545,479 | 2.52 | 1,136,260 | 3.04 | 1,265,007 | 2.86 |
| Trade not allocable..... | 72,108 | 12.69 | 71,026 | 12.77 | 48,570 | 15.16 | 59,866 | 13.83 |
| Finance, insurance, and real estate..... | 436,296 | 4.93 | 429,440 | 4.97 | 291,231 | 6.01 | 356,537 | 5.42 |
| Services..... | 1,825,988 | 2.18 | 1,799,633 | 2.20 | 1,207,754 | 2.76 | 1,610,428 | 2.36 |
| Nature of business not allocable..... | 57,617 | 14.73 | 50,720 | 15.66 | 23,619 | 22.67 | 47,364 | 16.35 |

Table P.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING ERROR AT 95 PERCENT LEVEL FOR SELECTED FREQUENCY ESTIMATES, 1958-59

| Industrial division | Total | | With business receipts | | With depreciation | | With ordinary income | | With payments to partners | |
|---|------------------------|-----------------------------------|------------------------|-----------------------------------|------------------------|-----------------------------------|------------------------|-----------------------------------|---------------------------|-----------------------------------|
| | Number of partnerships | Relative sampling error (Percent) | Number of partnerships | Relative sampling error (Percent) | Number of partnerships | Relative sampling error (Percent) | Number of partnerships | Relative sampling error (Percent) | Number of partnerships | Relative sampling error (Percent) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All industrial divisions..... | 953,840 | 0.22 | 18,147 | 0.45 | 772,884 | 0.97 | 781,087 | 0.94 | 108,549 | 5.17 |
| Agriculture, forestry, and fisheries..... | 144,915 | 4.65 | 127,321 | 5.01 | 112,935 | 5.37 | 115,760 | 5.30 | 6,115 | 23.83 |
| Mining..... | 18,075 | 13.95 | 16,134 | 14.74 | 13,353 | 16.12 | 11,194 | 17.68 | 1,918 | 41.45 |
| Construction..... | 60,945 | 7.26 | 59,594 | 7.34 | 48,883 | 8.11 | 52,502 | 7.85 | 8,160 | 19.85 |
| Manufacturing..... | 50,745 | 7.81 | 44,474 | 7.86 | 45,786 | 8.18 | 41,937 | 8.57 | 9,194 | 17.69 |
| Transportation, communication, and sanitary services..... | 17,198 | 14.43 | 16,410 | 14.55 | 15,540 | 15.18 | 13,014 | 16.57 | 3,456 | 32.18 |
| Wholesale and retail trade..... | 317,656 | 2.69 | 316,603 | 2.70 | 270,745 | 2.99 | 267,937 | 3.02 | 50,903 | 7.56 |
| Wholesale trade..... | 48,884 | 7.38 | 48,596 | 7.40 | 39,832 | 7.97 | 41,794 | 7.89 | 7,531 | 17.00 |
| Retail trade..... | 250,629 | 3.21 | 249,563 | 3.22 | 217,800 | 3.51 | 211,517 | 3.58 | 41,022 | 8.69 |
| Trade not allocable..... | 18,143 | 13.39 | 18,047 | 13.43 | 13,113 | 15.34 | 14,626 | 14.77 | 2,350 | 34.34 |
| Finance, insurance, and real estate..... | 168,960 | 4.23 | 160,090 | 4.37 | 126,443 | 5.03 | 130,283 | 4.94 | 6,956 | 22.28 |
| Services..... | 162,881 | 4.31 | 160,869 | 4.34 | 134,532 | 4.82 | 138,908 | 4.73 | 20,789 | 13.00 |
| Nature of business not allocable..... | 12,465 | 17.24 | 10,648 | 18.66 | 4,668 | 28.21 | 9,550 | 19.74 | 1,056 | 59.75 |

Table Q.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING ERROR AT 95 PERCENT LEVEL FOR SELECTED FREQUENCY ESTIMATES, 1958-59¹

| Industrial division | Total | | With depreciation | | With net income | | With assets greater than zero | | Form 1120-S | |
|--|-------------------|-----------------------------------|-------------------|-----------------------------------|-------------------|-----------------------------------|-------------------------------|-----------------------------------|-------------------|-----------------------------------|
| | Number of returns | Relative sampling error (Percent) | Number of returns | Relative sampling error (Percent) | Number of returns | Relative sampling error (Percent) | Number of returns | Relative sampling error (Percent) | Number of returns | Relative sampling error (Percent) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All industrial divisions..... | 990,381 | 0.17 | 814,542 | 0.39 | 611,151 | 1.00 | 727,635 | 0.27 | 43,945 | 0.19 |
| Agriculture, forestry, and fisheries..... | 13,945 | 6.36 | 12,444 | 6.68 | 7,654 | 8.29 | 12,618 | 6.62 | 542 | 26.87 |
| Mining..... | 12,117 | 6.56 | 9,863 | 7.06 | 5,454 | 8.32 | 10,971 | 6.81 | 474 | 28.34 |
| Construction..... | 59,847 | 2.78 | 49,830 | 2.97 | 35,223 | 3.42 | 56,181 | 2.84 | 3,765 | 9.65 |
| Manufacturing..... | 150,696 | 1.54 | 138,531 | 15.8 | 95,303 | 1.83 | 145,531 | 1.58 | 8,019 | 6.24 |
| Transportation, communication, electric, gas, and sanitary services..... | 37,920 | 3.76 | 34,303 | 3.92 | 24,165 | 4.63 | 35,161 | 3.88 | 1,783 | 14.52 |
| Wholesale and retail trade..... | 311,477 | 1.02 | 274,666 | 1.08 | 194,776 | 12.8 | 294,629 | 1.04 | 20,167 | 3.22 |
| Wholesale trade..... | 102,342 | 1.40 | 85,159 | 1.99 | 71,596 | 2.11 | 98,842 | 1.91 | 5,814 | 7.35 |
| Retail trade..... | 186,405 | 1.46 | 171,488 | 1.51 | 109,619 | 1.80 | 174,547 | 1.50 | 13,182 | 4.54 |
| Trade not allocable..... | 22,730 | 4.62 | 18,019 | 4.98 | 13,561 | 5.53 | 21,240 | 4.74 | 1,171 | 17.83 |
| Finance, insurance, and real estate..... | 293,928 | 1.17 | 210,880 | 1.49 | 192,769 | 1.45 | 276,305 | 1.44 | 4,254 | 9.17 |
| Services..... | 97,200 | 2.35 | 80,639 | 2.57 | 52,641 | 3.17 | 89,494 | 2.45 | 4,743 | 8.64 |
| Nature of business not allocable..... | 13,251 | 7.25 | 3,386 | 14.09 | 3,444 | 14.74 | 14,745 | 8.06 | 198 | 45.23 |

¹Each estimate includes returns filed on Form 1120-S. The relative sampling error in the number of Forms 1120-S is shown separately in column 10.

several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, in the district offices before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, and returns with obvious errors were edited and properly transcribed. Mechanical transcribing was verified by the process of repeat punching, and, prior to tabulating, numerous tests for consistency were applied by the electronic computer to assure

that the proper balance and relationship between return items and statistical codes was maintained.

An extensive system of sample management and control was used to insure the selection of the prescribed sample and prevent inaccuracies in estimating the number of returns filed. Sample controls were maintained on a district basis by the most detailed sampling strata. In addition, a name control file containing an historical record of tax return information for very large taxpayers provided a further check on the completeness of the sample.

However, the controls maintained for the selection of the sample returns and the processing of the source data in the field offices did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerance in controlling the processing of these data within the Statistics Division.

BASIC TABLES

SOLE PROPRIETORSHIPS

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SOLE PROPRIETORSHIPS

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

| Industrial group | Businesses with and without net profit | | | | | | Businesses with net profit | | | | | |
|--|--|--------------------------------------|---------------------------------|---|------------------------|---------------------------|----------------------------|--------------------------------------|---------------------------------|-------------------------------|------------------------|---------------------------|
| | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year | | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year | |
| | | | | | Number of businesses | Amount (Thousand dollars) | | | | | Number of businesses | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All industrial groups..... | 2,794,711 | 163,348,489 | 6,443,878 | 20,777,789 | 1,755,453 | 10,049,357 | 7,155,412 | 147,452,112 | 7,222,892 | 23,339,350 | 1,774,833 | 8,723,036 |
| Agriculture, forestry, and fisheries... | 3,489,164 | 25,413,881 | 2,446,899 | 4,016,594 | 127,317 | 1,095,713 | 2,621,927 | 21,846,839 | 2,197,732 | 5,232,281 | 97,139 | 907,526 |
| Farms..... | 3,376,422 | 24,673,594 | 2,446,126 | 3,762,716 | 118,413 | 1,377,927 | 2,526,561 | 20,743,772 | 2,126,870 | 4,937,252 | 89,362 | 892,130 |
| Other agriculture, forestry, and fisheries..... | 114,681 | 1,240,287 | 94,773 | 253,879 | 8,904 | 17,786 | 95,366 | 1,103,067 | 70,862 | 295,029 | 7,787 | 15,396 |
| Mining..... | 35,413 | 1,286,108 | 144,327 | 4,358 | 1,168 | 5,710 | 20,991 | 629,421 | 64,993 | 109,468 | 815 | 4,362 |
| Crude petroleum and natural gas..... | 2,115 | 1,175,657 | 121,526 | 11,326 | 46 | 2,346 | 14,742 | 433,658 | 46,555 | 83,649 | 76 | 1,116 |
| Other mining and quarrying..... | 3,348 | 210,451 | 22,792 | 19,192 | 742 | 3,364 | 6,249 | 195,763 | 18,438 | 25,819 | 739 | 3,246 |
| Construction..... | 1,449,910 | 13,561,316 | 443,167 | 1,691,236 | 88,734 | 511,741 | 561,379 | 12,329,170 | 359,635 | 1,838,868 | 78,937 | 321,915 |
| General contractors..... | 76,035 | 4,442,993 | 145,484 | 344,435 | 8,393 | 45,485 | 68,221 | 4,210,810 | 123,704 | 378,775 | 7,349 | 79,481 |
| Special trade contractors..... | 44,647 | 3,215,861 | 276,106 | 1,310,813 | 77,476 | 250,238 | 46,769 | 7,513,824 | 217,524 | 1,362,059 | 63,644 | 231,002 |
| Contractors not allocable..... | 32,228 | 898,462 | 21,577 | 36,798 | 2,265 | 166,218 | 28,989 | 664,536 | 18,407 | 48,034 | 1,414 | 11,432 |
| Manufacturing..... | 179,967 | 6,323,870 | 214,807 | 608,824 | 73,858 | 342,678 | 147,539 | 5,537,131 | 172,887 | 666,121 | 66,477 | 281,404 |
| Food and kindred products, including beverages..... | 23,857 | 1,464,426 | 36,552 | 82,721 | 9,541 | 31,547 | 26,224 | 1,277,177 | 25,400 | 96,844 | 7,364 | 20,075 |
| Textile mill products..... | 1,341 | 282,338 | 4,738 | 5,125 | 1,229 | 17,448 | 983 | 2,754,948 | 4,481 | 5,312 | 874 | 17,714 |
| Apparel and other finished products made from fabrics and similar materials..... | 10,125 | 607,218 | 9,623 | 44,493 | 3,649 | 42,858 | 8,381 | 376,251 | 6,757 | 48,801 | 2,952 | 18,879 |
| Lumber and wood products, except furniture..... | 4,662 | 421,622 | 11,652 | 37,434 | 6,433 | 24,342 | 38,327 | 799,977 | 34,818 | 10,486 | 5,209 | 24,822 |
| Furniture and fixtures..... | 1,377 | 164,164 | 4,661 | 18,762 | 2,844 | 14,424 | 4,659 | 153,731 | 3,449 | 26,351 | 2,350 | 13,635 |
| Printing, publishing, and allied industries..... | 32,447 | 78,341 | 29,715 | 114,379 | 17,176 | 38,544 | 26,542 | 738,671 | 25,476 | 122,191 | 14,668 | 35,808 |
| Chemicals and allied products..... | 1,289 | 1,446,688 | 1,251 | 7,388 | 744 | 5,072 | 844 | 43,476 | 1,244 | 8,311 | 1,794 | 4,911 |
| Leather and leather products..... | 1,259 | 66,113 | 986 | 6,488 | 1,225 | 7,432 | 876 | 57,304 | 933 | 6,472 | 838 | 6,163 |
| Stone, clay, and glass products..... | 7,887 | 215,237 | 11,498 | 25,460 | 3,585 | 11,775 | 4,764 | 202,476 | 11,390 | 25,666 | 3,660 | 7,782 |
| Primary metal industries..... | 290 | 36,380 | 1,825 | 5,956 | 251 | 2,867 | 253 | 36,499 | 1,812 | 4,006 | 215 | 2,796 |
| Fabricated metal products, except machinery and transportation equipment..... | 1,466 | 317,776 | 13,588 | 44,434 | 4,307 | 21,074 | 6,365 | 406,557 | 12,222 | 46,240 | 3,848 | 18,173 |
| Machinery, except electrical and transportation equipment..... | 13,573 | 424,899 | 20,864 | 63,183 | 6,447 | 28,411 | 12,341 | 439,472 | 18,375 | 68,380 | 6,087 | 27,841 |
| Electrical machinery, equipment, and supplies..... | 2,146 | 144,464 | 1,494 | 2,411 | 1,307 | 4,476 | 1,847 | 66,115 | 1,649 | 4,400 | 1,161 | 3,338 |
| Transportation equipment..... | 3,991 | 282,069 | 9,325 | 21,730 | 2,387 | 9,567 | 2,838 | 262,681 | 8,155 | 23,117 | 1,653 | 7,155 |
| Other manufacturing industries..... | 26,453 | 547,516 | 17,484 | 7,744 | 12,444 | 79,344 | 18,331 | 517,001 | 11,316 | 80,420 | 10,014 | 72,312 |
| Transportation, communication, and sanitary services..... | 449,229 | 6,429,659 | 4,313,444 | 44,414 | 3,444 | 11,444 | 238,493 | 3,156,840 | 316,699 | 605,003 | 3,138 | 9,445 |
| Transportation..... | 276,793 | 3,758,290 | 4,144,444 | 44,414 | 3,444 | 11,444 | 226,213 | 3,044,377 | 307,990 | 559,180 | 3,138 | 9,445 |
| Motor freight transportation and warehousing..... | 21,807 | 4,444,144 | 42,444 | 3,444 | 3,444 | 3,444 | 17,444 | 2,240,414 | 25,452 | 42,876 | 493 | 476 |
| Trucking, local and long distance..... | 2,944 | 4,444,144 | 42,444 | 3,444 | 3,444 | 3,444 | 1,444 | 169,318 | 2,231,388 | 252,071 | 418,767 | 455 |
| Public warehousing..... | 1,117 | 4,444,144 | 42,444 | 3,444 | 3,444 | 3,444 | 1,117 | 4,444,144 | 42,444 | 3,444 | 3,444 | 124 |
| Other motor freight and warehousing..... | 124 | 4,444,144 | 42,444 | 3,444 | 3,444 | 3,444 | 124 | 4,444,144 | 42,444 | 3,444 | 3,444 | 124 |
| Other transportation..... | 63,986 | 4,444,144 | 42,444 | 3,444 | 3,444 | 3,444 | 63,986 | 4,444,144 | 42,444 | 3,444 | 3,444 | 8,969 |
| Communication and sanitary services..... | 15,432 | 176,369 | 11,827 | 42,529 | 4 | 12,750 | 12,750 | 152,483 | 8,609 | 45,823 | 2,445 | 8,969 |
| Wholesale and retail trade..... | 1,880,131 | 84,157,755 | 1,211,331 | 5,281,021 | 1,031,291 | 7,768,461 | 1,549,644 | 78,699,587 | 1,054,836 | 5,774,977 | 1,036,219 | 6,923,142 |
| Wholesale trade..... | 284,447 | 16,816,668 | 147,458 | 1,122,112 | 73,264 | 853,927 | 224,921 | 14,167,307 | 179,332 | 1,179,548 | 61,446 | 778,813 |
| Groceries and related products..... | 44,418 | 4,444,144 | 42,444 | 158,399 | 14,447 | 79,285 | 37,444 | 4,444,144 | 33,704 | 14,439 | 13,826 | 76,891 |
| Electrical goods..... | 4,244 | 4,444,144 | 42,444 | 29,178 | 1,777 | 22,875 | 3,413 | 251,314 | 3,725 | 29,311 | 1,221 | 22,471 |
| Hardware, and plumbing and heating equipment and supplies..... | 3,871 | 2,444,144 | 2,444 | 20,444 | 1,444 | 2,444 | 2,444 | 141,412 | 1,614 | 22,444 | 759 | 22,492 |
| Dry goods and apparel..... | 12,444 | 4,444,144 | 42,444 | 45,201 | 4,444 | 45,558 | 10,444 | 502,838 | 5,138 | 47,444 | 3,298 | 43,419 |
| Drugs, chemicals, and allied products..... | 582 | 176,444 | 3,444 | 14,844 | 3,444 | 23,114 | 4,133 | 189,716 | 5,138 | 21,444 | 1,075 | 4,075 |
| Machinery, equipment, and supplies..... | 1,444 | 1,128,754 | 14,311 | 14,444 | 7,244 | 84,444 | 16,834 | 452,709 | 10,222 | 14,444 | 4,017 | 57,039 |
| Motor vehicles and automotive equipment..... | 4,112 | 4,444,144 | 42,444 | 43,444 | 4,444 | 76,641 | 7,316 | 445,146 | 5,345 | 44,444 | 4,546 | 70,167 |
| Farm products—raw materials..... | 29,444 | 4,444,144 | 42,444 | 44,072 | 5,444 | 94,738 | 22,544 | 2,875,188 | 2,444 | 41,169 | 4,258 | 86,749 |
| Other wholesalers..... | 14,413 | 4,444,144 | 42,444 | 41,637 | 3,722 | 401,442 | 119,946 | 6,046,293 | 46,444 | 46,444 | 29,146 | 376,522 |
| Retail trade..... | 1,595,684 | 67,341,087 | 947,873 | 3,910,307 | 1,116,386 | 6,458,544 | 1,265,007 | 58,386,141 | 817,035 | 4,595,429 | 935,616 | 5,719,404 |
| Food..... | 348,634 | 14,444,144 | 42,444 | 795,341 | 272,244 | 921,143 | 301,444 | 15,124,844 | 178,438 | 250,026 | 237,142 | 846,691 |
| Grocery stores, meat and fish markets, and fruit and vegetable stores..... | 247,444 | 14,444,144 | 42,444 | 682,473 | 245,146 | 881,627 | 260,921 | 13,726,722 | 158,424 | 726,721 | 216,731 | 820,409 |
| Retail bakeries..... | 17,444 | 4,444,144 | 42,444 | 41,444 | 9,742 | 12,391 | 16,150 | 805,366 | 7,929 | 62,423 | 8,721 | 10,984 |
| Other food stores..... | 33,668 | 4,444,144 | 42,444 | 41,444 | 17,386 | 27,125 | 24,483 | 545,179 | 10,085 | 66,876 | 11,751 | 15,298 |
| General merchandise..... | 5,524 | 4,444,144 | 42,444 | 175,573 | 58,171 | 490,326 | 60,962 | 2,672,658 | 47,124 | 203,551 | 46,660 | 433,498 |
| Apparel and accessories..... | 44,771 | 4,444,144 | 42,444 | 212,681 | 53,403 | 688,935 | 52,718 | 2,444,244 | 24,445 | 336,473 | 43,616 | 581,981 |
| Furniture, home furnishings, and equipment..... | 1,444 | 4,444,144 | 42,444 | 244,373 | 6,444 | 626,033 | 62,144 | 3,079,706 | 51,116 | 273,716 | 51,744 | 557,115 |
| Automotive dealers..... | 1,444 | 4,444,144 | 42,444 | 217,207 | 46,020 | 697,711 | 50,348 | 4,117,538 | 34,944 | 255,573 | 36,444 | 644,200 |
| Gasoline service stations..... | 24,582 | 1,217,145 | 9,472 | 512,389 | 199,420 | 427,141 | 170,350 | 4,099,322 | 71,142 | 544,144 | 136,109 | 373,802 |
| Eating and drinking places..... | 247,811 | 4,444,144 | 42,444 | 425,248 | 189,391 | 203,140 | 234,444 | 4,828,545 | 184,800 | 648,444 | 146,798 | 179,118 |
| Building materials..... | 24,444 | 4,444,144 | 42,444 | 81,437 | 20,800 | 240,091 | 24,164 | 1,277,421 | 17,675 | 100,424 | 17,420 | 324,445 |
| Hardware and farm equipment..... | 14,444 | 4,444,144 | 42,444 | 84,678 | 28,368 | 539,098 | 25,201 | 1,682,755 | 31,544 | 117,211 | 22,444 | 456,479 |
| Antique stores and secondhand stores..... | 24,648 | 4,444,144 | 42,444 | 20,714 | 17,841 | 52,204 | 17,898 | 184,178 | 3,497 | 36,444 | 11,308 | 32,132 |
| Drug stores and proprietary stores..... | 34,444 | 4,444,144 | 42,444 | 254,725 | 30,659 | 420,263 | 31,617 | 2,993,555 | 52,085 | 284,444 | 28,444 | 404,822 |
| Liquor stores..... | 24,444 | 4,444,144 | 42,444 | 14,444 | 17,286 | 179,126 | 17,389 | 1,452,476 | 12,318 | 107,257 | 15,788 | 171,147 |
| Newsdealers and newsstands; cigar stores and stands..... | 14,444 | 4,444,144 | 42,444 | 33,145 | 3,444 | 6,618 | 15,411 | 236,763 | 2,473 | 33,386 | 3,510 | 4,442 |
| Florists..... | 14,444 | 4,444,144 | 42,444 | 35,829 | 9,444 | 14,097 | 14,514 | 30,141 | 7,711 | 37,425 | 7,245 | 12,421 |
| Jewelry stores..... | 24,113 | 4,444,144 | 42,444 | 73,527 | 20,789 | 284,764 | 19,814 | 524,188 | 9,498 | 79,031 | 18,215 | 255,144 |
| Other retail stores..... | 204,504 | 4,444,144 | 42,444 | 44,452 | 122,384 | 667,844 | 164,407 | 4,751,156 | 82,718 | 464,042 | 98,153 | 571,842 |
| Wholesale and retail trade not allocable..... | 72,198 | 4,444,144 | 42,444 | 24,444 | 41,441 | 455,444 | 54,844 | 4,152,139 | 58,469 | 263,772 | 36,157 | 424,475 |

Footnote at end of table. See text for explanatory statement and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Businesses, with and without net profit ¹ | | | | | | Businesses, with net profit ¹ | | | | | |
|---|--|--------------------------------------|---------------------------------|---|--------------------------|---------------------------|--|--------------------------------------|---------------------------------|-------------------------------|--------------------------|---------------------------|
| | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory at end of year | | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory at end of year | |
| | | | | | Number of businesses | Amount (Thousand dollars) | | | | | Number of businesses | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Finance, insurance, and real estate..... | 4,000 | 1,114,298 | 20,820 | 1,363,123 | Not applicable | | 356,237 | 1,099,070 | 16,708 | 1,823,000 | Not applicable | |
| Credit agencies (other than banks)..... | 1,221 | 1,114,298 | 20,820 | 1,363,123 | | | 1,221 | 1,114,298 | 20,820 | 1,363,123 | | |
| Security and commodity brokers, dealers, exchanges, and services..... | 1,111 | 74,000 | 4,800 | 43,100 | | | 8,884 | 108,111 | 2,000 | 11,620 | | |
| Insurance agents, brokers, and service..... | 14,600 | 1,021,300 | 6,700 | 1,014,600 | | | 130,003 | 1,000,000 | 10,000 | 1,000,000 | | |
| Real estate..... | 1,111 | 1,114,298 | 20,820 | 1,363,123 | | | 1,111 | 1,114,298 | 20,820 | 1,363,123 | | |
| Real estate operators (except developers), and lessors..... | 1,111 | 1,114,298 | 20,820 | 1,363,123 | | | 1,111 | 1,114,298 | 20,820 | 1,363,123 | | |
| Agents, brokers and managers..... | 1,111 | 1,114,298 | 20,820 | 1,363,123 | | | 1,111 | 1,114,298 | 20,820 | 1,363,123 | | |
| Other real estate..... | 1,111 | 1,114,298 | 20,820 | 1,363,123 | | | 1,111 | 1,114,298 | 20,820 | 1,363,123 | | |
| Other finance, insurance, and real estate..... | 1,111 | 1,114,298 | 20,820 | 1,363,123 | | | 1,111 | 1,114,298 | 20,820 | 1,363,123 | | |
| Services..... | 1,325,988 | 1,114,298 | 1,114,298 | 1,114,298 | 1,325,988 | 1,114,298 | 1,325,988 | 1,114,298 | 1,114,298 | 1,114,298 | 1,325,988 | 1,114,298 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,282 | 1,282,000 | 1,282,000 | 1,282,000 | 1,282 | 1,282,000 | 1,282 | 1,282,000 | 1,282,000 | 1,282,000 | 1,282 | 1,282,000 |
| Personal services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Laundries, laundry services, and cleaning and dyeing plants..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Photographic studios, including commercial photography..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Beauty and barber shops, including schools..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Funeral services and crematories..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Other personal services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Business services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Advertising..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Private employment agencies..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Other business services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Automobile repair, services, and garages..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Automobile parking..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Automobile repair shops..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Automobile rentals and automobile services, except repair..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Other repair services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Motion picture production and distribution and motion picture service industries..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Motion picture theaters..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Amusement and recreation services, except motion pictures..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Medical and other health services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Offices of physicians and surgeons..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Offices of dentists and dental surgeons..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Other medical and health services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Legal services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Educational services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Engineering and architectural services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Accounting, auditing, and bookkeeping services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Other services..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |
| Nature of business not allocable..... | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 | 1,111 | 1,111,000 | 1,111,000 | 1,111,000 | 1,111 | 1,111,000 |

¹Loss.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRY, BY SIZE OF BUSINESS RECEIPTS

| Industry and size of business receipts | Businesses with and without net profit | | | | | Businesses with net profit | | | | | | |
|--|--|--|-------------------------------------|--|--------------------------|---|----------------------|--|-------------------------------------|-----------------------------------|-----------------------------------|---|
| | Number of businesses | Business receipts (Thousands of dollars) | Depreciation (Thousands of dollars) | Net profit (loss) (Thousands of dollars) | | Inventory, end-of-year (Thousands of dollars) | Number of businesses | Business receipts (Thousands of dollars) | Depreciation (Thousands of dollars) | Net profit (Thousands of dollars) | | Inventory, end-of-year (Thousands of dollars) |
| | | | | Amount | As a percent of receipts | | | | | Amount | As a percent of business receipts | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| ALL INDUSTRIES | | | | | | | | | | | | |
| Total..... | 8,724,722 | 20,328,424 | 1,232,572 | 2,111,704 | 10.4 | 1,475,717 | 1,475,717 | 17,122,112 | 9,222,892 | 23,339,390 | 15.8 | 8,723,636 |
| Under \$1,000..... | 4,211,077 | 1,229,111 | 235,214 | 112,212 | 9.1 | 44,461 | 4,211,077 | 4,512,326 | 19,636 | 231,504 | 5.1 | 15,285 |
| \$1,000 under \$2,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 81,094 | 593,387 | 23.3 | 27,797 |
| \$2,000 under \$3,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 113,243 | 687,914 | 26.7 | 34,961 |
| \$3,000 under \$4,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 132,314 | 731,346 | 28.4 | 38,987 |
| \$4,000 under \$5,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 156,278 | 752,376 | 29.5 | 67,724 |
| \$5,000 under \$6,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 176,441 | 1,459,904 | 56.6 | 123,379 |
| \$6,000 under \$7,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 191,212 | 1,796,170 | 71.0 | 185,767 |
| \$7,000 under \$8,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 207,731 | 2,344,633 | 91.0 | 376,817 |
| \$8,000 under \$9,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 216,212 | 2,664,212 | 103.2 | 351,604 |
| \$9,000 under \$10,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 221,212 | 2,734,212 | 105.1 | 296,230 |
| \$10,000 under \$11,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 226,212 | 2,804,212 | 106.9 | 327,943 |
| \$11,000 under \$12,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 231,212 | 2,874,212 | 108.0 | 689,588 |
| \$12,000 under \$13,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 236,212 | 2,944,212 | 109.5 | 529,861 |
| \$13,000 under \$14,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 241,212 | 3,014,212 | 110.9 | 1,040,697 |
| \$14,000 under \$15,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 246,212 | 3,084,212 | 112.0 | 852,004 |
| \$15,000 or more..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 251,212 | 3,154,212 | 113.5 | 3,760,664 |
| Receipts not reported..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 256,212 | 3,224,212 | 114.6 | 4,328 |
| AGRICULTURE, FORESTRY, AND FISHING | | | | | | | | | | | | |
| Total..... | 4,328,424 | 10,328,424 | 1,232,572 | 2,111,704 | 10.4 | 1,475,717 | 4,328,424 | 10,328,424 | 1,232,572 | 2,111,704 | 10.4 | 937,526 |
| Under \$1,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 125,214 | 2,579,111 | 10.0 | 1,308 |
| \$1,000 under \$2,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 130,212 | 2,649,111 | 10.5 | 4,455 |
| \$2,000 under \$3,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 135,212 | 2,719,111 | 11.0 | 11,189 |
| \$3,000 under \$4,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 140,212 | 2,789,111 | 11.5 | 11,966 |
| \$4,000 under \$5,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 145,212 | 2,859,111 | 12.0 | 27,573 |
| \$5,000 under \$6,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 150,212 | 2,929,111 | 12.5 | 48,960 |
| \$6,000 under \$7,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 155,212 | 2,999,111 | 13.0 | 80,913 |
| \$7,000 under \$8,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 160,212 | 3,069,111 | 13.5 | 26,484 |
| \$8,000 under \$9,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 165,212 | 3,139,111 | 14.0 | 115,243 |
| \$9,000 under \$10,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 170,212 | 3,209,111 | 14.5 | 48,440 |
| \$10,000 under \$11,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 175,212 | 3,279,111 | 15.0 | 47,804 |
| \$11,000 under \$12,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 180,212 | 3,349,111 | 15.5 | 85,976 |
| \$12,000 under \$13,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 185,212 | 3,419,111 | 16.0 | 63,299 |
| \$13,000 under \$14,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 190,212 | 3,489,111 | 16.5 | 72,436 |
| \$14,000 under \$15,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 195,212 | 3,559,111 | 17.0 | 60,980 |
| \$15,000 or more..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 200,212 | 3,629,111 | 17.5 | 163,406 |
| Receipts not reported..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 205,212 | 3,699,111 | 18.0 | 94 |
| MINING | | | | | | | | | | | | |
| Total..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 125,214 | 2,579,111 | 10.0 | 4,362 |
| Under \$1,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 125,214 | 2,579,111 | 10.0 | 1,308 |
| \$1,000 under \$2,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 130,212 | 2,649,111 | 10.5 | 4,455 |
| \$2,000 under \$3,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 135,212 | 2,719,111 | 11.0 | 11,189 |
| \$3,000 under \$4,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 140,212 | 2,789,111 | 11.5 | 11,966 |
| \$4,000 under \$5,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 145,212 | 2,859,111 | 12.0 | 27,573 |
| \$5,000 under \$6,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 150,212 | 2,929,111 | 12.5 | 48,960 |
| \$6,000 under \$7,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 155,212 | 2,999,111 | 13.0 | 80,913 |
| \$7,000 under \$8,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 160,212 | 3,069,111 | 13.5 | 26,484 |
| \$8,000 under \$9,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 165,212 | 3,139,111 | 14.0 | 115,243 |
| \$9,000 under \$10,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 170,212 | 3,209,111 | 14.5 | 48,440 |
| \$10,000 under \$11,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 175,212 | 3,279,111 | 15.0 | 47,804 |
| \$11,000 under \$12,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 180,212 | 3,349,111 | 15.5 | 85,976 |
| \$12,000 under \$13,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 185,212 | 3,419,111 | 16.0 | 63,299 |
| \$13,000 under \$14,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 190,212 | 3,489,111 | 16.5 | 72,436 |
| \$14,000 under \$15,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 195,212 | 3,559,111 | 17.0 | 60,980 |
| \$15,000 or more..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 200,212 | 3,629,111 | 17.5 | 163,406 |
| Receipts not reported..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 205,212 | 3,699,111 | 18.0 | 94 |
| CONSTRUCTION | | | | | | | | | | | | |
| Total..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 125,214 | 2,579,111 | 10.0 | 321,915 |
| Under \$1,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 125,214 | 2,579,111 | 10.0 | 312 |
| \$1,000 under \$2,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 130,212 | 2,649,111 | 10.5 | 6,738 |
| \$2,000 under \$3,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 135,212 | 2,719,111 | 11.0 | 2,385 |
| \$3,000 under \$4,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | 0.8 | 55,212 | 1,106,111 | 2,579,111 | 140,212 | 2,789,111 | 11.5 | 1,230 |
| \$4,000 under \$5,000..... | 1,106,111 | 2,579,111 | 125,214 | 21,212 | | | | | | | | |

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRY, BY SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Businesses with and without net profit | | | | | Businesses with net profit | | | | |
|---|--|---|--|----------------------------------|-----------------------------------|----------------------------|---|--|----------------------------------|-----------------------------------|
| | Number of businesses | Business receipts (Thousands of dollars) | Depreciation (Thousands of dollars) | Net profit (less loss) | | Number of businesses | Business receipts (Thousands of dollars) | Depreciation (Thousands of dollars) | Net profit | |
| | | | | Amount (Thousands of dollars) | As a percent of business receipts | | | | Amount (Thousands of dollars) | As a percent of business receipts |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| MANUFACTURING | | | | | | | | | | |
| Total..... | 170,767 | 11,323,271 | 1,444,271 | 1,124,244 | 9.9 | 104,779 | 6,411,111 | 784,041 | 604,111 | 9.4 |
| Under \$1,000..... | 21,777 | 11,240 | 1,345 | 1,421 | 12.7 | 14,694 | 1,114 | 1,213 | 1,190 | 107.6 |
| \$1,000 under \$2,000..... | 14,704 | 21,534 | 2,443 | 7,110 | 33.0 | 12,431 | 1,307 | 1,321 | 2,159 | 165.2 |
| \$2,000 under \$3,000..... | 10,498 | 25,152 | 2,832 | 7,896 | 31.4 | 7,344 | 7,727 | 2,194 | 2,171 | 24.7 |
| \$3,000 under \$4,000..... | 8,452 | 24,751 | 1,337 | 1,429 | 18.2 | 7,354 | 7,800 | 1,081 | 1,000 | 12.8 |
| \$4,000 under \$5,000..... | 7,668 | 32,030 | 1,107 | 8,121 | 24.8 | 7,149 | 1,158 | 2,621 | 1,501 | 130.4 |
| \$5,000 under \$7,000..... | 13,444 | 87,251 | 5,615 | 2,230 | 2.6 | 11,777 | 68,190 | 2,432 | 24,521 | 35.7 |
| \$7,000 under \$10,000..... | 16,472 | 113,993 | 7,748 | 21,342 | 18.7 | 14,233 | 111,700 | 6,000 | 27,064 | 24.3 |
| \$10,000 under \$15,000..... | 27,472 | 193,372 | 1,342 | 79,124 | 41.0 | 23,437 | 111,700 | 1,000 | 27,106 | 24.3 |
| \$15,000 under \$20,000..... | 1,813 | 31,804 | 2,507 | 1,126 | 3.5 | 2,342 | 17,719 | 379 | 1,443 | 8.1 |
| \$20,000 under \$25,000..... | 6,005 | 123,504 | 4,138 | 1,125 | 1.1 | 5,344 | 111,700 | 1,352 | 20,103 | 18.0 |
| \$25,000 under \$30,000..... | 5,454 | 162,096 | 8,542 | 27,115 | 16.7 | 5,078 | 161,447 | 8,255 | 27,781 | 17.2 |
| \$30,000 under \$40,000..... | 11,305 | 306,911 | 11,500 | 42,421 | 13.8 | 10,024 | 291,002 | 11,000 | 69,419 | 23.9 |
| \$40,000 under \$50,000..... | 7,036 | 306,099 | 1,723 | 11,110 | 3.6 | 6,015 | 280,113 | 1,248 | 18,112 | 6.5 |
| \$50,000 under \$75,000..... | 11,648 | 702,634 | 22,101 | 27,118 | 3.9 | 10,342 | 611,182 | 11,112 | 36,234 | 5.9 |
| \$75,000 under \$100,000..... | 4,485 | 384,305 | 12,910 | 11,079 | 2.9 | 4,079 | 382,121 | 11,112 | 11,112 | 2.9 |
| \$100,000 or more..... | 16,193 | 3,458,474 | 73,463 | 24,394 | 0.7 | 15,135 | 3,388,111 | 69,542 | 21,385 | 0.6 |
| Receipts not reported..... | 1,234 | - | 1,636 | 1,348 | - | 112 | - | 14 | 58 | - |
| TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES | | | | | | | | | | |
| Total..... | 290,225 | 3,429,658 | 413,234 | 545,104 | 15.9 | 11,342 | 239,453 | 3,156,801 | 311,599 | 13.0 |
| Under \$1,000..... | 23,398 | 13,471 | 3,327 | 11,217 | 83.3 | 1,346 | 8,884 | 704 | 3,576 | 40.2 |
| \$1,000 under \$2,000..... | 33,770 | 50,300 | 3,269 | 1,363 | 2.7 | 173 | 1,727 | 1,727 | 1,611 | 93.3 |
| \$2,000 under \$3,000..... | 32,737 | 81,989 | 10,870 | 27,620 | 33.7 | 1 | 22,448 | 71,164 | 20,109 | 90.9 |
| \$3,000 under \$4,000..... | 25,429 | 88,653 | 1,886 | 31,142 | 35.1 | 1,660 | 24,781 | 8,188 | 34,799 | 140.8 |
| \$4,000 under \$5,000..... | 24,256 | 108,930 | 11,459 | 33,594 | 30.8 | 35 | 11,647 | 83,288 | 1,317 | 11.3 |
| \$5,000 under \$7,000..... | 35,516 | 209,825 | 23,613 | 12,034 | 5.7 | 305 | 36,620 | 17,260 | 11,481 | 31.4 |
| \$7,000 under \$10,000..... | 35,282 | 292,835 | 35,061 | 62,400 | 21.3 | 440 | 253,311 | 27,070 | 75,475 | 29.8 |
| \$10,000 under \$15,000..... | 26,458 | 319,785 | 39,464 | 68,840 | 21.5 | 1 | 1,128 | 277,708 | 3,742 | 3.4 |
| \$15,000 under \$20,000..... | 16,714 | 287,594 | 36,773 | 19,652 | 6.8 | 39 | 259,109 | 30,753 | 18,425 | 7.1 |
| \$20,000 under \$25,000..... | 7,887 | 172,416 | 21,641 | 27,731 | 16.1 | 35 | 142,282 | 13,365 | 27,737 | 19.5 |
| \$25,000 under \$30,000..... | 3,827 | 106,030 | 3,578 | 15,030 | 14.2 | 252 | 111,000 | 1,449 | 11,876 | 10.7 |
| \$30,000 under \$40,000..... | 6,195 | 171,440 | 15,487 | 24,186 | 14.1 | 64 | 148,327 | 11,336 | 26,073 | 17.6 |
| \$40,000 under \$50,000..... | 6,891 | 305,904 | 38,574 | 21,537 | 7.0 | 3,694 | 246,364 | 24,659 | 25,528 | 10.4 |
| \$50,000 under \$75,000..... | 5,722 | 350,686 | 43,259 | 70,568 | 20.1 | 563 | 310,305 | 46,446 | 33,583 | 10.8 |
| \$75,000 under \$100,000..... | 2,420 | 216,552 | 22,281 | 22,915 | 10.6 | 161 | 185,336 | 12,223 | 24,123 | 13.0 |
| \$100,000 or more..... | 4,132 | 1,153,648 | 71,000 | 47,869 | 4.1 | 1,974 | 1,359 | 754,882 | 57,668 | 4.2 |
| Receipts not reported..... | 391 | - | 192 | 205 | - | 35 | - | - | 430 | - |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | |
| Total..... | 1,880,131 | 85,157,755 | 1,211,331 | 1,281,021 | 1.5 | 7,768,461 | 1,549,644 | 78,193,587 | 1,004,836 | 6.5 |
| Under \$1,000..... | 104,172 | 53,233 | 7,382 | 17,795 | 33.4 | 24,291 | 6,676 | 2,346 | 11,137 | 167.2 |
| \$1,000 under \$2,000..... | 82,881 | 132,531 | 8,106 | 2,138 | 1.6 | 24,756 | 54,843 | 3,143 | 27,305 | 49.8 |
| \$2,000 under \$3,000..... | 68,846 | 170,532 | 3,822 | 12,946 | 7.6 | 37,491 | 44,888 | 118,236 | 1,004 | 2.2 |
| \$3,000 under \$4,000..... | 59,029 | 206,792 | 7,032 | 32,172 | 15.6 | 25,909 | 44,267 | 134,668 | 1,712 | 3.9 |
| \$4,000 under \$5,000..... | 53,607 | 240,851 | 9,226 | 31,328 | 13.0 | 62,148 | 31,145 | 176,303 | 5,234 | 16.8 |
| \$5,000 under \$7,000..... | 104,820 | 631,545 | 20,298 | 78,965 | 12.5 | 99,457 | 77,756 | 468,428 | 12,384 | 16.0 |
| \$7,000 under \$10,000..... | 126,338 | 1,074,852 | 45,115 | 113,406 | 10.6 | 126,417 | 1,172,417 | 848,182 | 37,437 | 3.2 |
| \$10,000 under \$15,000..... | 133,463 | 2,258,154 | 68,080 | 279,241 | 12.4 | 313,183 | 1,865,546 | 50,436 | 327,522 | 17.6 |
| \$15,000 under \$20,000..... | 140,653 | 2,462,451 | 60,737 | 297,103 | 12.1 | 262,878 | 12,083 | 2,115,544 | 4,877 | 0.4 |
| \$20,000 under \$25,000..... | 116,478 | 2,616,147 | 55,623 | 256,348 | 9.8 | 275,371 | 1,100,000 | 2,241,423 | 44,430 | 4.0 |
| \$25,000 under \$30,000..... | 112,188 | 5,080,233 | 51,327 | 309,046 | 6.1 | 280,550 | 1,000,000 | 2,761,698 | 44,154 | 4.4 |
| \$30,000 under \$40,000..... | 158,309 | 5,511,488 | 93,137 | 466,373 | 8.5 | 601,818 | 14,493 | 4,884,315 | 85,781 | 0.6 |
| \$40,000 under \$50,000..... | 114,677 | 5,134,659 | 75,860 | 424,405 | 8.3 | 453,939 | 106,634 | 4,775,439 | 68,417 | 0.7 |
| \$50,000 under \$75,000..... | 160,997 | 9,833,643 | 141,566 | 707,863 | 7.2 | 786,762 | 148,241 | 9,058,317 | 127,313 | 1.4 |
| \$75,000 under \$100,000..... | 90,925 | 7,464,211 | 111,521 | 512,773 | 6.9 | 737,748 | 85,856 | 7,431,683 | 33,825 | 0.5 |
| \$100,000 or more..... | 18,344 | 43,892,433 | 44,420 | 1,746,225 | 4.0 | 3,468,046 | 175,763 | 41,688,530 | 418,377 | 0.2 |
| Receipts not reported..... | 10,404 | - | 5,470 | 12,484 | - | 7,399 | 1,479 | - | 14,782 | - |
| Wholesale Trade | | | | | | | | | | |
| Total..... | 255,457 | 16,855,588 | 107,458 | 1,122,102 | 6.7 | 853,927 | 224,821 | 16,167,307 | 173,332 | 1.1 |
| Under \$1,000..... | 15,143 | 8,812 | 498 | 13,144 | 149.2 | 5,198 | 8,451 | 5,711 | 3,327 | 38.8 |
| \$1,000 under \$2,000..... | 17,486 | 25,268 | 2,084 | 5,106 | 20.2 | 2,710 | 12,715 | 18,295 | 1,144 | 8.9 |
| \$2,000 under \$3,000..... | 10,392 | 25,529 | 2,157 | 4,354 | 15.9 | 1,670 | 7,632 | 18,364 | 1,336 | 17.3 |
| \$3,000 under \$4,000..... | 12,791 | 45,140 | 1,721 | 17,915 | 39.7 | 559 | 11,677 | 46,988 | 1,119 | 9.6 |
| \$4,000 under \$5,000..... | 11,823 | 52,881 | 3,037 | 14,764 | 27.9 | 2,439 | 1,595 | 43,031 | 2,273 | 14.2 |
| \$5,000 under \$7,000..... | 16,025 | 97,229 | 3,754 | 36,463 | 37.5 | 11,793 | 14,736 | 89,274 | 2,984 | 20.2 |
| \$7,000 under \$10,000..... | 21,627 | 183,822 | 8,816 | 51,160 | 27.8 | 9,795 | 19,333 | 165,621 | 7,442 | 38.5 |
| \$10,000 under \$15,000..... | 24,662 | 300,727 | 13,403 | 90,405 | 30.1 | 16,902 | 22,605 | 273,346 | 12,443 | 55.0 |
| \$15,000 under \$20,000..... | 18,560 | 328,486 | 12,565 | 94,204 | 28.7 | 4,777 | 17,719 | 312,122 | 12,353 | 69.7 |
| \$20,000 under \$25,000..... | 10,361 | 231,114 | 5,106 | 60,211 | 26.1 | 10,138 | 10,319 | 230,140 | 5,061 | 22.4 |
| \$25,000 under \$30,000..... | 11,677 | 321,330 | 6,968 | 67,260 | 20.9 | 18,615 | 10,792 | 301,661 | 6,299 | 5.9 |
| \$30,000 under \$40,000..... | 14,436 | 512,956 | 12,569 | 75,318 | 14.7 | 24,519 | 11,284 | 476,308 | 1,395 | 0.3 |
| \$40,000 under \$50,000..... | 11,464 | 517,464 | 6,289 | 61,387 | 11.9 | 28,918 | 11,735 | 484,687 | 1,000 | 0.2 |
| \$50,000 under \$75,000..... | 12,423 | 770,358 | 14,630 | 77,185 | 10.0 | 38,717 | 11,618 | 717,674 | 13,227 | 1.9 |
| \$75,000 under \$100,000..... | 10,365 | 900,530 | 12,960 | 73,935 | 8.2 | 48,101 | 9,741 | 864,141 | 11,930 | 1.4 |
| \$100,000 or more..... | 33,986 | 12,533,942 | 90,859 | 368,454 | 2.9 | 629,254 | 32,041 | 12,128,342 | 35,652 | 0.3 |
| Receipts not reported..... | 2,236 | - | 42 | 1,425 | - | 122 | 1,392 | - | 2,767 | - |

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRY, BY SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Businesses with and without net profit | | | | | Businesses with net profit | | | | | | |
|--|--|--------------------------------------|---------------------------------|---------------------------|-----------------------------------|---|----------------------|--------------------------------------|---------------------------------|---------------------------|-----------------------------------|---|
| | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) | | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit | | Inventory, end-of-year (Thousand dollars) |
| | | | | Amount (Thousand dollars) | As a percent of business receipts | | | | | Amount (Thousand dollars) | As a percent of business receipts | |
| WHOLESALE AND RETAIL TRADE—Continued | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| <u>Retail Trade</u> | | | | | | | | | | | | |
| Total..... | 4,552,506 | 63,211,388 | 946,677 | 3,916,475 | 6.1 | 6,458,594 | 1,265,007 | 58,380,141 | 817,035 | 4,331,657 | 7.4 | 5,719,404 |
| Under \$1,000..... | 83,180 | 41,500 | 6,772 | 114,340 | 2 | 18,027 | 39,130 | 21,682 | 731 | 7,323 | 33.8 | 6,804 |
| \$1,000 under \$2,000..... | 67,404 | 101,743 | 5,665 | 3,382 | 3.3 | 25,968 | 39,569 | 60,091 | 1,929 | 17,386 | 28.9 | 8,228 |
| \$2,000 under \$3,000..... | 52,465 | 132,591 | 6,177 | 5,553 | 4.2 | 34,343 | 35,483 | 88,596 | 2,638 | 19,206 | 21.7 | 12,657 |
| \$3,000 under \$4,000..... | 44,075 | 154,147 | 5,345 | 12,724 | 8.3 | 24,392 | 36,447 | 106,314 | 2,863 | 26,876 | 25.3 | 15,447 |
| \$4,000 under \$5,000..... | 40,321 | 181,197 | 5,932 | 16,292 | 9.0 | 58,401 | 28,783 | 129,545 | 2,878 | 29,531 | 22.8 | 31,282 |
| \$5,000 under \$7,000..... | 84,493 | 509,387 | 15,366 | 37,362 | 7.3 | 84,622 | 59,478 | 359,183 | 8,392 | 63,537 | 17.7 | 52,177 |
| \$7,000 under \$10,000..... | 101,790 | 865,223 | 35,433 | 59,217 | 6.8 | 109,616 | 78,549 | 600,286 | 29,137 | 96,572 | 14.5 | 68,748 |
| \$10,000 under \$15,000..... | 154,177 | 1,904,561 | 56,314 | 175,264 | 9.2 | 289,003 | 124,336 | 1,343,765 | 37,139 | 216,727 | 14.0 | 233,918 |
| \$15,000 under \$20,000..... | 117,571 | 2,356,218 | 46,353 | 193,276 | 8.2 | 232,966 | 98,791 | 1,732,417 | 35,705 | 229,233 | 13.2 | 178,357 |
| \$20,000 under \$25,000..... | 102,328 | 2,294,450 | 42,245 | 185,141 | 8.2 | 254,098 | 86,279 | 1,442,371 | 37,908 | 221,115 | 11.4 | 197,972 |
| \$25,000 under \$30,000..... | 97,485 | 2,674,682 | 42,376 | 234,762 | 8.8 | 255,828 | 86,989 | 2,385,494 | 36,443 | 259,786 | 10.9 | 232,112 |
| \$30,000 under \$40,000..... | 138,900 | 4,826,468 | 25,432 | 376,441 | 7.7 | 564,176 | 122,378 | 4,247,298 | 72,386 | 406,009 | 9.4 | 494,788 |
| \$40,000 under \$50,000..... | 99,431 | 4,452,619 | 66,312 | 355,568 | 8.0 | 410,268 | 93,353 | 4,162,618 | 99,556 | 371,288 | 8.9 | 382,983 |
| \$50,000 under \$75,000..... | 175,550 | 8,763,938 | 125,576 | 593,097 | 6.7 | 920,024 | 132,784 | 8,107,726 | 109,946 | 617,155 | 7.6 | 809,081 |
| \$75,000 under \$100,000..... | 175,550 | 8,763,938 | 125,576 | 593,097 | 6.7 | 920,024 | 132,784 | 8,107,726 | 109,946 | 617,155 | 7.6 | 809,081 |
| \$100,000 or more..... | 140,331 | 28,178,869 | 312,680 | 1,252,843 | 4.4 | 2,512,552 | 132,225 | 26,548,792 | 295,649 | 1,296,518 | 4.9 | 2,347,804 |
| Receipts not reported..... | 7,187 | - | 416 | 3,111 | (2) | 7,253 | 4,691 | - | 4,221 | 14,242 | (2) | 4,158 |
| <u>Trade not Allocable</u> | | | | | | | | | | | | |
| Total..... | 72,008 | 4,434,779 | 67,146 | 147,444 | 3.3 | 455,240 | 57,966 | 4,152,139 | 58,449 | 263,772 | 6.4 | 424,975 |
| Under \$1,000..... | 5,849 | 2,861 | 112 | 1311 | (2) | 1,766 | 3,395 | 1,653 | 65 | 387 | 23.4 | 273 |
| \$1,000 under \$2,000..... | 3,331 | 5,520 | 357 | 1,356 | (2) | 1,078 | 2,609 | 3,838 | 70 | 1,037 | 27.0 | 698 |
| \$2,000 under \$3,000..... | 5,489 | 12,412 | 488 | 1,339 | 26.4 | 1,778 | 4,723 | 11,776 | 120 | 3,807 | 36.2 | 490 |
| \$3,000 under \$4,000..... | 2,163 | 7,505 | 166 | 4,458 | 19.4 | 358 | 2,123 | 7,366 | 140 | 1,484 | 20.1 | 860 |
| \$4,000 under \$5,000..... | 1,460 | 7,773 | 267 | 292 | 4.2 | 1,308 | 767 | 3,727 | 83 | 588 | 15.8 | 224 |
| \$5,000 under \$7,000..... | 4,302 | 24,929 | 1,178 | 5,146 | 20.6 | 3,242 | 14,371 | 1,308 | 5,276 | 26.4 | 1,828 | |
| \$7,000 under \$10,000..... | 3,421 | 25,807 | 966 | 3,329 | 11.7 | 1,706 | 2,842 | 16,275 | 854 | 4,211 | 25.9 | 999 |
| \$10,000 under \$15,000..... | 4,624 | 52,867 | 963 | 5,572 | 14.3 | 2,276 | 4,242 | 47,935 | 825 | 8,329 | 17.4 | 5,472 |
| \$15,000 under \$20,000..... | 4,422 | 77,147 | 1,819 | 9,623 | 12.5 | 2,435 | 4,173 | 71,110 | 1,914 | 10,074 | 14.2 | 25,068 |
| \$20,000 under \$25,000..... | 3,789 | 94,983 | 2,272 | 6,436 | 6.3 | 11,735 | 3,392 | 68,312 | 1,461 | 7,853 | 11.5 | 11,987 |
| \$25,000 under \$30,000..... | 3,126 | 86,221 | 1,483 | 7,324 | 8.3 | 6,107 | 2,676 | 74,441 | 1,422 | 7,136 | 9.5 | 4,719 |
| \$30,000 under \$40,000..... | 4,373 | 171,564 | 3,136 | 21,614 | 12.6 | 13,123 | 4,831 | 166,709 | 3,306 | 21,610 | 13.0 | 12,913 |
| \$40,000 under \$50,000..... | 3,682 | 164,676 | 3,259 | 7,456 | 4.5 | 14,753 | 2,846 | 128,134 | 3,205 | 7,977 | 6.2 | 10,682 |
| \$50,000 under \$75,000..... | 4,317 | 246,347 | 5,360 | 19,584 | 6.7 | 12,211 | 3,839 | 230,913 | 4,144 | 21,838 | 9.5 | 16,535 |
| \$75,000 under \$100,000..... | 3,349 | 236,445 | 3,478 | 19,571 | 6.6 | 12,211 | 3,839 | 236,445 | 3,375 | 14,920 | 6.9 | 30,655 |
| \$100,000 or more..... | 12,327 | 3,179,622 | 41,881 | 134,378 | 4.2 | 8,624 | 11,497 | 3,411,896 | 37,076 | 138,982 | 4.6 | 301,972 |
| Receipts not reported..... | 1,381 | - | 21 | 6,418 | (2) | 6,744 | 6,744 | - | - | 3,173 | (2) | - |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | | | |
| Total..... | 436,276 | 6,406,908 | 235,624 | 1,363,723 | 22.3 | 356,537 | 5,369,772 | 169,708 | 1,523,009 | 28.4 | | |
| Under \$1,000..... | 77,086 | 4,150 | 10,120 | 18,746 | (2) | 4,871 | 24,624 | 4,785 | 14,347 | 58.5 | | |
| \$1,000 under \$2,000..... | 59,866 | 47,968 | 16,781 | 17,002 | 17.9 | 4,301 | 65,812 | 4,409 | 35,504 | 53.9 | | |
| \$2,000 under \$3,000..... | 46,096 | 115,002 | 13,283 | 4,821 | 36.2 | 4,910 | 132,388 | 8,971 | 16,145 | 55.0 | | |
| \$3,000 under \$4,000..... | 32,136 | 111,362 | 13,778 | 4,484 | 36.5 | 26,866 | 122,444 | 1,324 | 48,413 | 53.1 | | |
| \$4,000 under \$5,000..... | 28,064 | 127,111 | 12,130 | 76,913 | 43.2 | 27,563 | 115,894 | 4,209 | 61,559 | 53.1 | | |
| \$5,000 under \$7,000..... | 39,658 | 233,917 | 19,497 | 23,649 | 52.6 | 47,313 | 220,529 | 16,345 | 126,562 | 57.4 | | |
| \$7,000 under \$10,000..... | 36,702 | 311,259 | 26,467 | 46,849 | 45.4 | 47,711 | 287,075 | 19,237 | 156,808 | 52.5 | | |
| \$10,000 under \$15,000..... | 39,686 | 477,430 | 28,127 | 41,771 | 5.6 | 47,465 | 467,990 | 22,226 | 248,956 | 54.5 | | |
| \$15,000 under \$20,000..... | 17,406 | 353,552 | 13,000 | 126,607 | 41.1 | 17,465 | 286,209 | 11,815 | 124,165 | 44.1 | | |
| \$20,000 under \$25,000..... | 11,479 | 255,744 | 8,454 | 37,462 | 33.1 | 11,729 | 238,471 | 9,823 | 1,2308 | 42.8 | | |
| \$25,000 under \$30,000..... | 7,303 | 192,165 | 6,892 | 74,825 | 41.3 | 7,473 | 174,521 | 6,229 | 41,778 | 46.9 | | |
| \$30,000 under \$40,000..... | 9,720 | 34,550 | 6,739 | 112,546 | 33.0 | 9,726 | 333,882 | 5,401 | 115,937 | 34.7 | | |
| \$40,000 under \$50,000..... | 3,471 | 178,865 | 6,113 | 47,494 | 26.8 | 3,225 | 145,380 | 4,500 | 52,758 | 36.3 | | |
| \$50,000 under \$75,000..... | 7,056 | 420,852 | 4,306 | 76,779 | 16.9 | 7,441 | 398,438 | 7,633 | 46,136 | 21.6 | | |
| \$75,000 under \$100,000..... | 3,445 | 362,305 | 5,065 | 46,716 | 13.4 | 3,445 | 214,411 | 4,269 | 47,339 | 22.1 | | |
| \$100,000 or more..... | 3,346 | 2,509,616 | 36,428 | 136,078 | 5.3 | 3,164 | 2,213,805 | 20,358 | 165,221 | 7.5 | | |
| Receipts not reported..... | 6,788 | - | 678 | 1,100 | (2) | 6,400 | - | - | 234 | 3,249 | (2) | - |
| SERVICES | | | | | | | | | | | | |
| Total..... | 1,825,988 | 27,710,408 | 4,964,970 | 1,339,391 | 54.7 | 1,643,344 | 1,643,428 | 14,113,907 | 871,317 | 7,484,977 | 38.4 | 258,349 |
| Under \$1,000..... | 287,531 | 162,492 | 27,781 | 3,832 | 4.7 | 5,928 | 11,376 | 124,386 | 5,569 | 7,045 | 61.2 | 1,960 |
| \$1,000 under \$2,000..... | 243,786 | 357,364 | 28,574 | 16,814 | 42.4 | 5,977 | 111,659 | 112,247 | 16,803 | 176,660 | 56.6 | 4,045 |
| \$2,000 under \$3,000..... | 176,478 | 422,735 | 36,500 | 163,491 | 44.2 | 5,918 | 111,581 | 97,991 | 18,290 | 194,622 | 51.7 | 3,008 |
| \$3,000 under \$4,000..... | 143,896 | 474,724 | 19,234 | 122,284 | 41.2 | 5,918 | 111,581 | 97,991 | 18,290 | 194,622 | 51.7 | 3,008 |
| \$4,000 under \$5,000..... | 114,747 | 514,189 | 32,235 | 136,411 | 47.3 | 5,918 | 111,581 | 97,991 | 18,290 | 194,622 | 51.7 | 3,008 |
| \$5,000 under \$7,000..... | 161,485 | 959,106 | 19,451 | 46,413 | 42.4 | 15,184 | 273,753 | 387,609 | 43,246 | 418,828 | 47.2 | 14,942 |
| \$7,000 under \$10,000..... | 143,420 | 1,196,934 | 76,712 | 36,601 | 36.5 | 21,477 | 273,753 | 387,609 | 43,246 | 418,828 | 47.2 | 14,942 |
| \$10,000 under \$15,000..... | 149,587 | 1,833,735 | 110,266 | 675,914 | 36.9 | 39,783 | 39,783 | 1,110,331 | 44,437 | 694,477 | 40.5 | 31,509 |
| \$15,000 under \$20,000..... | 103,441 | 1,775,174 | 113,111 | 633,744 | 35.6 | 22,777 | 48,281 | 1,508,441 | 83,131 | 656,689 | 38.4 | 18,872 |
| \$20,000 under \$25,000..... | 77,443 | 1,611,149 | 77,443 | 633,744 | 39.3 | 34,441 | 69,446 | 1,464,344 | 74,184 | 630,497 | 40.3 | 17,720 |
| \$25,000 under \$30,000..... | 46,196 | 1,299,192 | 57,137 | 112,112 | 40.6 | 15,752 | 47,196 | 1,238,489 | 51,514 | 518,040 | 41.8 | 14,981 |
| \$30,000 under \$40,000..... | 65,222 | 1,299,192 | 57,137 | 112,112 | 40.6 | 15,752 | 47,196 | 1,238,489 | 51,514 | 518,040 | 41.8 | 14,981 |
| \$40,000 under \$50,000..... | 38,406 | 1,718,715 | 87,578 | 383,769 | 35.4 | 26,343 | 36,444 | 1,633,118 | 72,643 | 624,769 | 38.3 | 14,760 |
| \$50,000 under \$75,000..... | 36,754 | 1,432,406 | 87,578 | 228,889 | 37.1 | 12,185 | 36,115 | 1,384,694 | 83,074 | 838,408 | 38.4 | 31,574 |
| \$75,000 under \$100,000..... | 14,748 | 1,274,612 | 61,843 | 333,613 | 26.2 | 21,625 | 17,491 | 1,260,344 | 44,122 | 343,344 | 28.4 | 21,174 |
| \$100,000 or more..... | 13,734 | 2,612,636 | 36,818 | 420,874 | 16.3 | 29,376 | 12,496 | 2,392,615 | 76,225 | 443,240 | 18.9 | 27,336 |
| Receipts not reported..... | 28,455 | - | - | - | (2) | - | - | - | 625 | 25,337 | (2) | - |

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRY, BY SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Businesses with and without net profit | | | | | | Businesses with net profit | | | | | |
|--|--|---|------------------------------------|------------------------------|-----------------------------------|--|----------------------------|---|------------------------------------|------------------------------|-----------------------------------|--|
| | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) | | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit | | Inventory, end-of-year (Thousand dollars) |
| | | | | Amount (Thousand dollars) | As a percent of business receipts | | | | | Amount (Thousand dollars) | As a percent of business receipts | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| SERVICES—Continued | | | | | | | | | | | | |
| Hotels, Rooming Houses, Camps, and Other Lodging Places | | | | | | | | | | | | |
| Total..... | 142,826 | 1,230,690 | 190,060 | 110,940 | 9.0 | 14,402 | 103,264 | 903,172 | 114,727 | 194,547 | 19.0 | 11,877 |
| Under \$1,000..... | 25,030 | 14,551 | 5,186 | 1,916 | (2) | - | 16,098 | 9,573 | 641 | 6,268 | 65.5 | - |
| \$1,000 under \$2,000..... | 20,493 | 31,080 | 6,691 | 4,213 | 13.6 | 68 | 13,750 | 21,179 | 2,872 | 8,518 | 40.2 | 68 |
| \$2,000 under \$3,000..... | 19,662 | 49,746 | 10,016 | 1,392 | 2.8 | 116 | 44,619 | 37,118 | 4,139 | 16,103 | 27.2 | 35 |
| \$3,000 under \$4,000..... | 12,299 | 42,945 | 9,582 | 1,588 | (2) | 1 | 7,917 | 27,996 | 4,403 | 5,451 | 21.3 | - |
| \$4,000 under \$5,000..... | 9,952 | 40,713 | 6,770 | 7,562 | 18.6 | 313 | 7,466 | 44,112 | 4,279 | 10,756 | 31.5 | 61 |
| \$5,000 under \$7,000..... | 15,041 | 91,482 | 16,752 | 13,479 | 14.7 | 51 | 11,304 | 66,304 | 4,355 | 16,347 | 25.2 | 51 |
| \$7,000 under \$10,000..... | 9,736 | 83,036 | 14,469 | 3,950 | 4.8 | 1,939 | 6,674 | 56,667 | 7,810 | 10,341 | 18.2 | 748 |
| \$10,000 under \$15,000..... | 10,915 | 131,922 | 21,572 | 24,404 | 18.5 | 948 | 8,159 | 99,573 | 13,736 | 28,405 | 28.6 | 895 |
| \$15,000 under \$20,000..... | 7,586 | 131,777 | 18,444 | 18,527 | 14.1 | 717 | 6,468 | 112,831 | 14,468 | 21,847 | 19.4 | 717 |
| \$20,000 under \$25,000..... | 3,833 | 83,934 | 8,531 | 9,529 | 11.4 | 84 | 3,106 | 74,908 | 7,691 | 16,693 | 13.5 | 893 |
| \$25,000 under \$30,000..... | 1,151 | 33,015 | 3,421 | 4,919 | 14.9 | 324 | 1,111 | 11,928 | 3,328 | 5,129 | 16.1 | 319 |
| \$30,000 under \$40,000..... | 3,218 | 107,383 | 28,416 | 13,356 | (2) | 1,772 | 1,772 | 66,886 | 19,252 | 11,435 | 17.1 | 1,770 |
| \$40,000 under \$50,000..... | 2,027 | 88,096 | 9,897 | 13,841 | 15.7 | 854 | 2,027 | 88,007 | 9,805 | 13,893 | 15.6 | 854 |
| \$50,000 under \$75,000..... | 1,160 | 75,475 | 6,248 | 6,248 | 8.3 | 1,947 | 1,088 | 71,646 | 7,337 | 6,665 | 9.3 | 1,947 |
| \$75,000 under \$100,000..... | 226 | 20,092 | 2,712 | 3,710 | 18.5 | 834 | 220 | 19,599 | 2,613 | 3,872 | 19.8 | 823 |
| \$100,000 or more..... | 1,075 | 205,443 | 20,256 | 5,718 | 2.8 | 1,624 | 318 | 154,277 | 11,198 | 14,199 | 9.2 | 2,696 |
| Receipts not reported..... | 422 | - | 11 | 692 | (2) | - | 342 | - | - | 121 | (2) | - |
| Personal Services | | | | | | | | | | | | |
| Total..... | 433,418 | 4,537,629 | 177,971 | 929,551 | 26.3 | 65,928 | 400,220 | 4,340,426 | 153,240 | 967,148 | 29.0 | 59,094 |
| Under \$1,000..... | 55,521 | 32,952 | 2,181 | 11,894 | 36.1 | 662 | 43,888 | 26,723 | 1,185 | 16,551 | 61.9 | 91 |
| \$1,000 under \$2,000..... | 65,581 | 97,194 | 5,029 | 42,481 | 43.7 | 1,020 | 60,160 | 89,592 | 4,058 | 44,363 | 50.6 | 809 |
| \$2,000 under \$3,000..... | 45,505 | 111,890 | 5,540 | 49,625 | 44.4 | 610 | 43,036 | 105,808 | 4,059 | 50,601 | 47.8 | 597 |
| \$3,000 under \$4,000..... | 46,270 | 161,374 | 6,129 | 82,180 | 50.9 | 2,746 | 44,889 | 156,740 | 4,399 | 84,965 | 54.2 | 2,746 |
| \$4,000 under \$5,000..... | 36,622 | 164,572 | 8,150 | 82,246 | 50.0 | 888 | 34,816 | 156,483 | 6,424 | 83,527 | 53.4 | 515 |
| \$5,000 under \$7,000..... | 53,674 | 317,193 | 12,314 | 139,632 | 44.0 | 2,780 | 51,588 | 304,673 | 10,626 | 145,576 | 46.1 | 2,678 |
| \$7,000 under \$10,000..... | 36,320 | 302,766 | 11,966 | 46,999 | 15.5 | 4,170 | 35,518 | 296,224 | 11,425 | 97,431 | 32.9 | 3,714 |
| \$10,000 under \$15,000..... | 29,307 | 356,458 | 21,447 | 89,617 | 25.1 | 8,460 | 27,534 | 335,136 | 20,661 | 91,734 | 27.4 | 7,157 |
| \$15,000 under \$20,000..... | 18,896 | 324,331 | 20,507 | 63,078 | 19.4 | 2,802 | 17,088 | 293,855 | 17,090 | 69,693 | 23.7 | 1,484 |
| \$20,000 under \$25,000..... | 10,352 | 229,389 | 11,677 | 50,493 | 22.0 | 4,120 | 7,656 | 213,509 | 10,668 | 51,189 | 24.0 | 1,972 |
| \$25,000 under \$30,000..... | 7,653 | 207,306 | 9,448 | 35,741 | 17.2 | 4,378 | 7,267 | 196,123 | 8,486 | 36,943 | 18.8 | 4,378 |
| \$30,000 under \$40,000..... | 7,098 | 243,729 | 13,905 | 36,625 | 15.1 | 4,192 | 6,367 | 217,515 | 10,701 | 42,336 | 19.5 | 4,192 |
| \$40,000 under \$50,000..... | 4,764 | 215,222 | 12,967 | 29,971 | 13.9 | 6,936 | 4,936 | 199,578 | 9,960 | 31,789 | 15.9 | 6,936 |
| \$50,000 under \$75,000..... | 6,310 | 390,860 | 15,081 | 59,284 | 15.2 | 14,666 | 5,960 | 366,192 | 14,362 | 61,002 | 16.9 | 14,327 |
| \$75,000 under \$100,000..... | 1,894 | 162,151 | 9,628 | 25,072 | 15.5 | 1,707 | 1,894 | 162,151 | 9,628 | 25,072 | 15.5 | 1,707 |
| \$100,000 or more..... | 1,260 | 220,242 | 11,375 | 31,010 | 14.1 | 5,591 | 1,259 | 223,124 | 11,375 | 31,027 | 14.1 | 5,591 |
| Receipts not reported..... | 6,391 | - | 627 | 3,603 | (2) | - | 4,895 | - | 383 | 6,434 | (2) | - |
| Business Services | | | | | | | | | | | | |
| Total..... | 140,459 | 1,411,954 | 62,465 | 391,820 | 27.8 | 8,428 | 122,411 | 1,302,538 | 53,560 | 409,206 | 29.8 | 7,855 |
| Under \$1,000..... | 30,276 | 16,296 | 1,847 | 5,035 | 30.9 | 668 | 21,691 | 12,369 | 500 | 9,067 | 73.3 | 638 |
| \$1,000 under \$2,000..... | 27,103 | 39,860 | 2,258 | 21,110 | 53.0 | 176 | 24,551 | 36,504 | 1,594 | 23,607 | 64.7 | 131 |
| \$2,000 under \$3,000..... | 14,691 | 36,514 | 1,986 | 19,377 | 53.1 | 60 | 12,526 | 31,277 | 1,368 | 20,990 | 67.1 | 21 |
| \$3,000 under \$4,000..... | 8,446 | 28,980 | 3,407 | 11,736 | 40.5 | 236 | 7,640 | 26,410 | 3,032 | 11,987 | 45.4 | 236 |
| \$4,000 under \$5,000..... | 9,293 | 41,336 | 2,745 | 19,745 | 47.8 | 29 | 9,183 | 40,869 | 2,653 | 20,300 | 48.9 | 29 |
| \$5,000 under \$7,000..... | 11,891 | 70,715 | 5,126 | 33,342 | 47.1 | 73 | 10,898 | 63,424 | 3,219 | 34,551 | 54.1 | 71 |
| \$7,000 under \$10,000..... | 8,873 | 74,638 | 3,017 | 32,297 | 43.3 | 2 | 8,799 | 73,941 | 3,242 | 32,363 | 43.8 | 2 |
| \$10,000 under \$15,000..... | 8,617 | 104,653 | 4,170 | 45,366 | 43.4 | 47 | 8,111 | 99,291 | 3,921 | 47,196 | 47.5 | 49 |
| \$15,000 under \$20,000..... | 3,466 | 60,413 | 2,282 | 28,006 | 46.4 | 70 | 3,458 | 60,281 | 2,937 | 28,029 | 46.5 | 44 |
| \$20,000 under \$25,000..... | 2,917 | 66,329 | 4,957 | 26,354 | 39.7 | 47 | 2,878 | 65,411 | 4,882 | 26,886 | 41.1 | 47 |
| \$25,000 under \$30,000..... | 2,337 | 64,757 | 2,927 | 20,292 | 31.3 | 764 | 2,265 | 62,705 | 2,784 | 20,576 | 32.8 | 764 |
| \$30,000 under \$40,000..... | 4,253 | 141,914 | 5,719 | 36,932 | 26.0 | 421 | 4,247 | 141,688 | 6,631 | 31,104 | 22.0 | 421 |
| \$40,000 under \$50,000..... | 1,511 | 69,413 | 3,327 | 16,423 | 24.4 | 134 | 1,508 | 67,275 | 3,275 | 16,986 | 24.5 | 132 |
| \$50,000 under \$75,000..... | 2,090 | 128,118 | 7,233 | 27,067 | 21.1 | 2,196 | 2,052 | 125,833 | 4,821 | 27,504 | 21.9 | 2,196 |
| \$75,000 under \$100,000..... | 986 | 89,466 | 2,989 | 13,963 | 15.6 | 322 | 983 | 89,219 | 2,966 | 14,010 | 15.7 | 313 |
| \$100,000 or more..... | 1,837 | 378,552 | 7,184 | 42,114 | 11.1 | 3,439 | 1,744 | 373,541 | 6,948 | 43,271 | 11.6 | 3,668 |
| Receipts not reported..... | 1,872 | - | 170 | 11,800 | (2) | 79 | 386 | - | - | 1,385 | (2) | - |
| Automobile Repair Services, and Garages | | | | | | | | | | | | |
| Total..... | 118,728 | 1,732,421 | 65,574 | 299,857 | 16.2 | 24,485 | 105,367 | 1,609,124 | 57,290 | 292,746 | 18.2 | 65,774 |
| Under \$1,000..... | 11,701 | 5,868 | 1,734 | 709 | 12.1 | 13 | 7,779 | 4,408 | 527 | 2,358 | 53.5 | 13 |
| \$1,000 under \$2,000..... | 9,305 | 13,374 | 937 | 3,908 | 28.3 | 17 | 8,194 | 12,020 | 552 | 5,118 | 42.6 | 17 |
| \$2,000 under \$3,000..... | 9,441 | 23,507 | 990 | 11,345 | 48.3 | 176 | 9,405 | 23,404 | 952 | 11,377 | 48.6 | 176 |
| \$3,000 under \$4,000..... | 8,891 | 31,507 | 990 | 14,122 | 39.1 | 443 | 8,159 | 28,304 | 729 | 12,518 | 44.2 | 393 |
| \$4,000 under \$5,000..... | 8,401 | 38,153 | 1,575 | 11,102 | 29.4 | 381 | 6,977 | 31,479 | 797 | 12,482 | 39.7 | 297 |
| \$5,000 under \$7,000..... | 11,312 | 65,605 | 2,969 | 22,344 | 34.1 | 2,463 | 9,512 | 57,839 | 2,244 | 23,249 | 40.3 | 2,457 |
| \$7,000 under \$10,000..... | 10,899 | 91,715 | 4,301 | 23,285 | 25.3 | 528 | 9,365 | 85,891 | 2,921 | 24,191 | 29.4 | 530 |
| \$10,000 under \$15,000..... | 16,073 | 195,360 | 9,800 | 38,146 | 19.5 | 11,321 | 13,952 | 176,214 | 7,654 | 41,425 | 24.4 | 9,573 |
| \$15,000 under \$20,000..... | 8,758 | 149,336 | 4,808 | 31,425 | 21.1 | 7,919 | 8,410 | 143,762 | 4,395 | 31,564 | 22.1 | 5,488 |
| \$20,000 under \$25,000..... | 6,670 | 147,559 | 7,594 | 18,323 | 12.4 | 8,815 | 6,287 | 138,096 | 7,596 | 20,724 | 14.5 | 5,515 |
| \$25,000 under \$30,000..... | 3,466 | 93,439 | 2,127 | 15,252 | 16.3 | 4,382 | 3,405 | 93,441 | 2,134 | 15,266 | 16.4 | 4,382 |
| \$30,000 under \$40,000..... | 4,666 | 138,752 | 4,364 | 13,570 | 9.8 | 8,176 | 2,988 | 102,675 | 5,732 | 14,578 | 14.2 | 8,176 |
| \$40,000 under \$50,000..... | 2,942 | 134,494 | 3,763 | 16,415 | 12.2 | 6,551 | 2,943 | 118,742 | 3,484 | 16,541 | 13.9 | 3,128 |
| \$50,000 under \$75,000..... | 3,450 | 214,341 | 5,647 | 26,789 | 12.5 | 4,124 | 3,379 | 209,801 | 5,502 | 26,916 | 12.8 | 8,029 |
| \$75,000 under \$100,000..... | 1,825 | 167,739 | 4,591 | 11,226 | 6.7 | 8,466 | 1,884 | 167,704 | 4,514 | 11,251 | 6.7 | 8,466 |
| \$100,000 or more..... | 1,436 | 227,122 | 9,503 | 13,663 | 6.0 | 7,410 | 1,432 | 225,110 | 4,477 | 13,621 | 6.1 | 7,410 |
| Receipts not reported..... | 1,042 | - | - | 4,128 | (2) | - | 1,041 | - | - | 4,129 | (2) | - |

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRY, BY SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Businesses with and without net profit | | | | | | Businesses with net profit | | | | | |
|---|--|---|------------------------------------|------------------------------|-----------------------------------|--|----------------------------|---|------------------------------------|------------------------------|-----------------------------------|--|
| | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) | | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit | | Inventory, end-of-year (Thousand dollars) |
| | | | | Amount (Thousand dollars) | As a percent of business receipts | | | | | Amount (Thousand dollars) | As a percent of business receipts | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| SERVICES—Continued | | | | | | | | | | | | |
| <u>Other Repair Services</u> | | | | | | | | | | | | |
| Total..... | 174,003 | 1,414,218 | 60,147 | 320,899 | 22.7 | 92,715 | 151,782 | 1,361,509 | 51,793 | 335,619 | 24.7 | 87,891 |
| Under \$1,000..... | 32,300 | 15,965 | 2,252 | 2,110 | 13.2 | 3,285 | 18,907 | 10,256 | 448 | 5,399 | 52.6 | 1,070 |
| \$1,000 under \$2,000..... | 26,173 | 38,406 | 2,923 | 14,582 | 38.0 | 3,718 | 23,496 | 34,542 | 2,238 | 15,369 | 44.5 | 2,952 |
| \$2,000 under \$3,000..... | 16,876 | 41,975 | 2,782 | 13,996 | 33.3 | 2,413 | 15,034 | 37,609 | 1,364 | 16,333 | 43.4 | 2,068 |
| \$3,000 under \$4,000..... | 15,589 | 54,707 | 2,132 | 22,815 | 41.7 | 4,444 | 15,242 | 53,559 | 2,132 | 23,749 | 44.3 | 4,444 |
| \$4,000 under \$5,000..... | 11,977 | 52,818 | 2,368 | 19,200 | 36.4 | 2,982 | 11,525 | 50,824 | 2,118 | 19,542 | 38.5 | 2,758 |
| \$5,000 under \$7,000..... | 13,369 | 78,479 | 4,174 | 30,395 | 38.7 | 8,642 | 12,675 | 74,359 | 3,950 | 30,990 | 41.7 | 8,642 |
| \$7,000 under \$10,000..... | 18,187 | 147,500 | 8,813 | 41,277 | 28.0 | 9,016 | 16,799 | 136,619 | 6,654 | 42,841 | 31.4 | 8,237 |
| \$10,000 under \$15,000..... | 13,925 | 165,611 | 5,935 | 43,866 | 26.5 | 12,051 | 13,230 | 157,549 | 4,925 | 45,052 | 28.6 | 11,958 |
| \$15,000 under \$20,000..... | 8,053 | 142,836 | 6,489 | 34,885 | 24.4 | 9,905 | 8,017 | 142,277 | 6,469 | 34,926 | 24.5 | 9,824 |
| \$20,000 under \$25,000..... | 3,962 | 90,167 | 3,672 | 20,851 | 23.1 | 6,036 | 3,962 | 90,167 | 3,672 | 20,851 | 23.1 | 6,036 |
| \$25,000 under \$30,000..... | 1,670 | 45,362 | 1,795 | 10,714 | 23.6 | 869 | 1,668 | 45,306 | 1,791 | 10,730 | 23.7 | 869 |
| \$30,000 under \$40,000..... | 5,491 | 190,917 | 4,484 | 28,011 | 14.7 | 13,187 | 5,144 | 179,209 | 3,909 | 31,125 | 17.4 | 12,866 |
| \$40,000 under \$50,000..... | 2,329 | 100,809 | 4,672 | 10,869 | 10.4 | 1,804 | 2,329 | 104,809 | 4,672 | 10,869 | 10.4 | 1,804 |
| \$50,000 under \$75,000..... | 1,122 | 70,811 | 2,171 | 11,181 | 15.8 | 2,131 | 1,122 | 70,811 | 2,171 | 11,181 | 15.8 | 2,131 |
| \$75,000 under \$100,000..... | 1,045 | 87,445 | 2,460 | 5,399 | 6.2 | 3,493 | 1,045 | 87,445 | 2,460 | 5,399 | 6.2 | 8,493 |
| \$100,000 or more..... | 546 | 86,410 | 2,854 | 10,055 | 11.6 | 3,739 | 545 | 86,168 | 2,728 | 10,120 | 11.7 | 3,739 |
| Receipts not reported..... | 1,389 | - | 171 | 693 | (2) | - | 1,042 | - | 92 | 1,143 | (2) | - |
| <u>Amusement and Recreation Services, Including Motion Pictures</u> | | | | | | | | | | | | |
| Total..... | 80,465 | 1,133,663 | 116,729 | 26,575 | 7.6 | 11,318 | 53,319 | 834,970 | 76,147 | 153,665 | 18.4 | 9,502 |
| Under \$1,000..... | 13,137 | 7,033 | 1,976 | 4,468 | (2) | 170 | 4,977 | 2,997 | 172 | 2,291 | 76.4 | - |
| \$1,000 under \$2,000..... | 11,693 | 16,634 | 1,353 | 1,353 | (2) | 127 | 7,059 | 10,020 | 1,066 | 3,607 | 36.0 | 28 |
| \$2,000 under \$3,000..... | 9,545 | 23,781 | 2,551 | 1,788 | 7.5 | - | 7,330 | 18,735 | 931 | 6,534 | 35.6 | - |
| \$3,000 under \$4,000..... | 6,285 | 21,620 | 1,737 | 6,171 | 28.5 | 259 | 5,212 | 17,813 | 895 | 7,714 | 43.3 | - |
| \$4,000 under \$5,000..... | 5,269 | 23,628 | 2,599 | 5,135 | 21.7 | 66 | 4,068 | 18,148 | 2,987 | 6,927 | 38.2 | 36 |
| \$5,000 under \$7,000..... | 5,981 | 36,152 | 3,546 | 6,684 | 18.5 | 137 | 4,107 | 24,385 | 1,012 | 8,468 | 34.7 | 5 |
| \$7,000 under \$10,000..... | 4,944 | 42,332 | 9,375 | 8,134 | 19.2 | 344 | 4,352 | 37,665 | 8,365 | 10,551 | 28.0 | 254 |
| \$10,000 under \$15,000..... | 3,211 | 39,970 | 3,605 | 4,650 | 11.6 | 109 | 2,575 | 31,642 | 2,937 | 6,612 | 20.9 | 109 |
| \$15,000 under \$20,000..... | 3,405 | 59,527 | 4,325 | 7,118 | 12.0 | 141 | 2,549 | 45,663 | 5,092 | 9,141 | 20.0 | 99 |
| \$20,000 under \$25,000..... | 3,125 | 68,627 | 5,245 | 12,376 | 17.9 | 639 | 3,662 | 67,182 | 4,810 | 13,611 | 20.3 | 547 |
| \$25,000 under \$30,000..... | 1,351 | 38,433 | 3,193 | 3,717 | 9.7 | 3,751 | 942 | 23,956 | 1,866 | 5,527 | 23.1 | 3,685 |
| \$30,000 under \$40,000..... | 1,855 | 61,871 | 10,078 | 7,322 | 12.8 | 596 | 1,750 | 57,948 | 8,777 | 10,867 | 18.8 | 469 |
| \$40,000 under \$50,000..... | 2,327 | 103,348 | 14,312 | 6,289 | 6.1 | 1,402 | 1,889 | 83,009 | 12,571 | 10,498 | 12.6 | 1,357 |
| \$50,000 under \$75,000..... | 995 | 59,384 | 8,449 | 5,888 | 9.9 | 276 | 865 | 51,921 | 7,380 | 10,692 | 20.6 | 274 |
| \$75,000 under \$100,000..... | 1,645 | 144,344 | 11,897 | 6,436 | 4.5 | 1,605 | 1,281 | 108,633 | 5,033 | 15,192 | 14.0 | 1,174 |
| \$100,000 or more..... | 1,783 | 387,279 | 24,195 | 19,434 | 5.0 | 1,696 | 1,377 | 235,613 | 13,653 | 25,343 | 10.8 | 1,465 |
| Receipts not reported..... | 3,914 | - | 941 | 19,546 | (2) | - | 4 | - | (3) | 90 | (2) | - |
| <u>Medical and Other Health Services</u> | | | | | | | | | | | | |
| Total..... | 370,232 | 6,883,736 | 281,701 | 1,575,507 | 51.9 | 1,596 | 351,449 | 6,761,213 | 265,251 | 3,607,217 | 53.4 | 9,872 |
| Under \$1,000..... | 27,569 | 22,939 | 1,067 | 6,979 | 30.4 | 145 | 22,582 | 21,025 | 212 | 10,066 | 47.9 | 142 |
| \$1,000 under \$2,000..... | 35,878 | 52,036 | 2,507 | 29,277 | 56.3 | 15 | 31,581 | 46,242 | 676 | 36,902 | 75.5 | 15 |
| \$2,000 under \$3,000..... | 24,956 | 62,315 | 3,313 | 35,491 | 57.0 | 65 | 22,476 | 56,020 | 2,146 | 39,434 | 70.4 | 65 |
| \$3,000 under \$4,000..... | 21,387 | 73,533 | 2,748 | 50,562 | 68.8 | 10 | 20,509 | 70,321 | 2,327 | 51,122 | 72.7 | 10 |
| \$4,000 under \$5,000..... | 16,529 | 73,332 | 2,667 | 43,405 | 66.0 | 24 | 16,482 | 73,107 | 2,648 | 48,468 | 66.3 | 24 |
| \$5,000 under \$7,000..... | 17,920 | 107,301 | 7,519 | 44,554 | 41.6 | 486 | 16,907 | 101,062 | 5,133 | 47,600 | 47.1 | 486 |
| \$7,000 under \$10,000..... | 24,398 | 205,495 | 13,760 | 88,310 | 43.0 | 626 | 23,547 | 198,033 | 13,196 | 89,105 | 45.0 | 630 |
| \$10,000 under \$15,000..... | 35,131 | 440,804 | 26,797 | 209,803 | 47.6 | 436 | 34,287 | 430,371 | 25,132 | 212,346 | 49.3 | 436 |
| \$15,000 under \$20,000..... | 35,557 | 613,561 | 28,328 | 293,375 | 47.8 | 943 | 34,188 | 597,734 | 27,019 | 298,807 | 50.0 | 943 |
| \$20,000 under \$25,000..... | 24,584 | 663,135 | 26,755 | 358,906 | 54.1 | 3,407 | 29,203 | 654,412 | 26,495 | 359,548 | 54.9 | 3,407 |
| \$25,000 under \$30,000..... | 23,721 | 556,620 | 23,278 | 343,189 | 52.7 | 584 | 23,301 | 639,867 | 28,008 | 345,202 | 53.9 | 584 |
| \$30,000 under \$40,000..... | 31,668 | 1,098,672 | 43,733 | 636,416 | 57.9 | 753 | 31,596 | 1,096,150 | 43,639 | 637,764 | 58.2 | 753 |
| \$40,000 under \$50,000..... | 17,092 | 761,431 | 25,665 | 438,520 | 57.6 | 360 | 17,089 | 761,293 | 25,661 | 438,581 | 57.6 | 360 |
| \$50,000 under \$75,000..... | 18,080 | 1,075,587 | 37,411 | 599,235 | 55.7 | 1,799 | 18,041 | 1,072,842 | 37,392 | 599,596 | 55.9 | 1,624 |
| \$75,000 under \$100,000..... | 4,870 | 414,604 | 14,764 | 237,366 | 50.0 | 198 | 4,482 | 385,108 | 12,325 | 208,084 | 54.0 | 198 |
| \$100,000 or more..... | 3,328 | 568,871 | 13,673 | 177,781 | 31.3 | 734 | 3,219 | 557,626 | 13,100 | 178,198 | 32.0 | 195 |
| Receipts not reported..... | 3,159 | - | 314 | 7,338 | (2) | 1 | 1,959 | - | 142 | 3,394 | (2) | - |
| <u>Legal Services</u> | | | | | | | | | | | | |
| Total..... | 115,093 | 1,487,166 | 42,429 | 756,952 | 50.9 | 95 | 106,944 | 1,453,988 | 39,890 | 771,345 | 53.1 | 33 |
| Under \$1,000..... | 8,278 | 3,621 | 482 | 86 | 2.4 | 1 | 5,276 | 2,489 | 43 | 1,902 | 76.4 | - |
| \$1,000 under \$2,000..... | 9,417 | 13,295 | 1,106 | 6,283 | 47.3 | - | 7,195 | 10,453 | 262 | 7,793 | 74.6 | - |
| \$2,000 under \$3,000..... | 7,417 | 18,136 | 1,509 | 8,143 | 44.9 | - | 6,907 | 17,042 | 1,418 | 8,562 | 50.2 | - |
| \$3,000 under \$4,000..... | 6,422 | 22,248 | 1,259 | 9,444 | 42.4 | - | 5,571 | 19,328 | 894 | 10,744 | 55.6 | - |
| \$4,000 under \$5,000..... | 5,544 | 25,238 | 1,471 | 14,973 | 59.3 | 61 | 5,154 | 23,397 | 1,454 | 15,108 | 64.6 | - |
| \$5,000 under \$7,000..... | 15,474 | 43,857 | 3,183 | 52,897 | 56.4 | - | 15,385 | 93,318 | 3,100 | 53,080 | 56.9 | - |
| \$7,000 under \$10,000..... | 13,598 | 113,739 | 2,984 | 46,304 | 56.5 | - | 13,580 | 113,584 | 2,970 | 64,366 | 56.7 | - |
| \$10,000 under \$15,000..... | 17,980 | 220,175 | 7,918 | 121,174 | 55.0 | - | 17,895 | 219,250 | 7,813 | 121,377 | 55.4 | - |
| \$15,000 under \$20,000..... | 10,260 | 175,833 | 6,246 | 86,268 | 54.7 | 23 | 10,253 | 175,716 | 6,241 | 96,320 | 54.8 | 23 |
| \$20,000 under \$25,000..... | 6,229 | 139,962 | 4,555 | 86,677 | 57.6 | - | 6,224 | 139,851 | 4,550 | 80,688 | 57.7 | - |
| \$25,000 under \$30,000..... | 3,390 | 97,727 | 1,673 | 52,893 | 58.3 | - | 3,328 | 96,669 | 1,671 | 52,913 | 58.4 | - |
| \$30,000 under \$40,000..... | 4,143 | 141,436 | 2,744 | 79,141 | 55.9 | 10 | 4,142 | 141,394 | 2,739 | 79,357 | 55.9 | 10 |
| \$40,000 under \$50,000..... | 3,257 | 147,048 | 2,741 | 51,363 | 34.9 | - | 2,704 | 130,679 | 2,244 | 59,474 | 45.5 | - |
| \$50,000 under \$75,000..... | 1,848 | 112,081 | 2,042 | 56,634 | 50.5 | - | 1,847 | 112,011 | 2,342 | 56,688 | 50.6 | - |
| \$75,000 under \$100,000..... | 622 | 52,734 | 909 | 25,993 | 49.3 | - | 620 | 52,573 | 898 | 26,013 | 49.5 | - |
| \$100,000 or more..... | 658 | 116,992 | 1,664 | 36,641 | 31.3 | - | 621 | 112,234 | 1,539 | 36,941 | 32.8 | - |
| Receipts not reported..... | 616 | - | 33 | 138 | (2) | - | 42 | - | 2 | 419 | (2) | - |

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRY, BY SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Businesses with and without net profit | | | | | | Businesses with net profit | | | | | |
|--|--|---|------------------------------------|------------------------------|-----------------------------------|--|----------------------------|---|------------------------------------|------------------------------|-----------------------------------|--|
| | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) | | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit | | Inventory, end-of-year (Thousand dollars) |
| | | | | Amount (Thousand dollars) | As a percent of business receipts | | | | | Amount (Thousand dollars) | As a percent of business receipts | |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| SERVICES—Continued | | | | | | | | | | | | |
| Educational Services | | | | | | | | | | | | |
| Total..... | 69,815 | 272,388 | 16,416 | 27,669 | 32.2 | 1,645 | 61,914 | 257,103 | 14,366 | 42,966 | 36.1 | 1,614 |
| Under \$1,000..... | 26,188 | 16,420 | 1,665 | 7,893 | 48.1 | 7 | 21,343 | 14,264 | 617 | 3,741 | 68.6 | - |
| \$1,000 under \$2,000..... | 14,177 | 20,085 | 1,367 | 11,079 | 55.2 | 21 | 13,031 | 18,627 | 1,290 | 11,428 | 61.4 | 21 |
| \$2,000 under \$3,000..... | 7,369 | 17,382 | 1,141 | 8,004 | 46.0 | 53 | 6,187 | 14,476 | 614 | 9,108 | 62.9 | 35 |
| \$3,000 under \$4,000..... | 6,149 | 21,034 | 1,450 | 12,316 | 58.6 | 13 | 4,112 | 7,899 | 1,435 | 12,336 | 59.0 | - |
| \$4,000 under \$5,000..... | 3,297 | 14,581 | 1,683 | 5,649 | 38.7 | - | 2,950 | 13,030 | 1,138 | 5,765 | 44.2 | - |
| \$5,000 under \$7,000..... | 2,452 | 16,710 | 564 | 10,364 | 60.2 | 52 | 2,950 | 16,699 | 561 | 10,070 | 60.3 | 52 |
| \$7,000 under \$10,000..... | 3,024 | 25,347 | 1,908 | 4,760 | 37.7 | 445 | 3,323 | 24,137 | 1,333 | 9,564 | 37.7 | 445 |
| \$10,000 under \$15,000..... | 2,260 | 24,450 | 1,612 | 5,796 | 14.7 | 721 | 1,876 | 14,101 | 1,361 | 7,013 | 29.1 | 721 |
| \$15,000 under \$20,000..... | 1,146 | 19,197 | 927 | 3,358 | 17.5 | 102 | 1,111 | 19,616 | 958 | 3,392 | 18.2 | 102 |
| \$20,000 under \$25,000..... | 1,113 | 26,749 | 1,733 | 3,627 | 13.6 | 10 | 1,113 | 26,749 | 1,783 | 3,627 | 13.6 | 10 |
| \$25,000 under \$30,000..... | 36 | 983 | 7 | 1284 | (2) | - | 1 | 30 | - | 28 | 93.3 | - |
| \$30,000 under \$40,000..... | 72 | 2,633 | 133 | 244 | 9.3 | 6 | 70 | 2,567 | 104 | 386 | 15.0 | - |
| \$40,000 under \$50,000..... | 454 | 20,440 | 1,141 | 3,110 | 15.2 | 189 | 453 | 17,391 | 1,185 | 3,129 | 15.3 | 189 |
| \$50,000 under \$75,000..... | 71 | 4,132 | 139 | 1,401 | 33.9 | 37 | 71 | 4,132 | 134 | 1,401 | 33.9 | 37 |
| \$75,000 under \$100,000..... | 418 | 34,883 | 1,581 | 4,289 | 12.3 | - | 418 | 34,883 | 1,581 | 4,289 | 12.3 | - |
| \$100,000 or more..... | 11 | 2,362 | 62 | 532 | 22.5 | 2 | 11 | 2,362 | 62 | 532 | 22.5 | 2 |
| Receipts not reported..... | 1,078 | - | 3 | 1,331 | (2) | - | 1,078 | - | - | 1,331 | (2) | - |
| Engineering and Architectural Services | | | | | | | | | | | | |
| Total..... | 35,858 | 563,190 | 14,465 | 185,481 | 32.9 | 12,617 | 29,100 | 525,382 | 11,471 | 192,699 | 36.7 | 1,768 |
| Under \$1,000..... | 8,879 | 4,661 | 115 | 4271 | 21 | 683 | 8,879 | 4,661 | 115 | 4,661 | 54.3 | 2 |
| \$1,000 under \$2,000..... | 2,348 | 3,459 | 265 | 638 | 18.4 | 3 | 2,348 | 3,459 | 265 | 638 | 27.1 | 2 |
| \$2,000 under \$3,000..... | 3,449 | 8,627 | 279 | 5,009 | 58.1 | - | 3,449 | 8,627 | 279 | 5,009 | 58.1 | - |
| \$3,000 under \$4,000..... | 1,403 | 4,902 | 460 | 913 | 18.6 | - | 1,403 | 4,902 | 460 | 913 | 52.3 | - |
| \$4,000 under \$5,000..... | 1,748 | 7,845 | 276 | 5,339 | 68.1 | 11 | 1,748 | 7,845 | 276 | 5,339 | 68.1 | 11 |
| \$5,000 under \$7,000..... | 3,952 | 22,868 | 867 | 15,269 | 66.8 | - | 3,952 | 22,868 | 867 | 15,269 | 66.8 | - |
| \$7,000 under \$10,000..... | 1,655 | 14,001 | 470 | 8,309 | 59.3 | - | 1,655 | 14,001 | 470 | 8,309 | 59.3 | - |
| \$10,000 under \$15,000..... | 2,393 | 31,208 | 1,216 | 17,023 | 54.5 | 354 | 2,393 | 31,208 | 1,216 | 17,023 | 54.5 | 354 |
| \$15,000 under \$20,000..... | 1,830 | 32,278 | 1,330 | 16,423 | 50.9 | 148 | 1,794 | 31,714 | 1,293 | 16,646 | 52.5 | 148 |
| \$20,000 under \$25,000..... | 953 | 21,205 | 554 | 12,344 | 58.2 | - | 953 | 21,205 | 554 | 12,344 | 58.2 | - |
| \$25,000 under \$30,000..... | 853 | 22,812 | 402 | 10,611 | 46.5 | - | 853 | 22,812 | 402 | 10,611 | 46.5 | - |
| \$30,000 under \$40,000..... | 1,329 | 46,860 | 1,468 | 16,678 | 35.6 | - | 1,329 | 46,860 | 1,468 | 16,678 | 35.6 | - |
| \$40,000 under \$50,000..... | 931 | 42,303 | 1,268 | 7,479 | 17.7 | 10,163 | 931 | 42,303 | 1,268 | 7,479 | 17.7 | 10,163 |
| \$50,000 under \$75,000..... | 752 | 46,317 | 945 | 15,993 | 34.5 | 100 | 752 | 46,317 | 945 | 15,993 | 34.5 | 100 |
| \$75,000 under \$100,000..... | 607 | 54,432 | 1,137 | 14,374 | 26.4 | - | 607 | 54,432 | 1,137 | 14,374 | 26.4 | - |
| \$100,000 or more..... | 1,117 | 199,412 | 2,338 | 39,243 | 19.7 | 1,153 | 1,117 | 199,412 | 2,338 | 39,243 | 19.7 | 1,153 |
| Receipts not reported..... | 1,659 | - | 165 | 107 | (2) | 2 | 1,659 | - | 165 | 107 | (2) | - |
| Accounting, Auditing, and Bookkeeping Services | | | | | | | | | | | | |
| Total..... | 83,094 | 718,695 | 16,178 | 306,161 | 42.6 | 38 | 78,356 | 712,644 | 15,186 | 307,841 | 43.2 | 33 |
| Under \$1,000..... | 24,216 | 12,346 | 1,059 | 6,051 | 49.0 | - | 21,189 | 11,933 | 824 | 6,971 | 63.8 | - |
| \$1,000 under \$2,000..... | 13,563 | 14,473 | 4,121 | 11,469 | 78.3 | 2 | 13,423 | 14,266 | 2,371 | 11,526 | 59.8 | 2 |
| \$2,000 under \$3,000..... | 6,191 | 15,359 | 990 | 9,253 | 60.2 | 15 | 5,809 | 14,273 | 738 | 9,314 | 65.3 | 10 |
| \$3,000 under \$4,000..... | 5,392 | 18,087 | 1,171 | 10,628 | 58.8 | - | 5,044 | 16,858 | 940 | 10,633 | 63.1 | - |
| \$4,000 under \$5,000..... | 4,103 | 18,399 | 1,587 | 9,430 | 51.3 | - | 3,721 | 16,630 | 1,376 | 9,508 | 57.2 | - |
| \$5,000 under \$7,000..... | 4,840 | 27,257 | 1,293 | 17,528 | 64.3 | - | 4,804 | 27,062 | 1,288 | 17,536 | 64.8 | - |
| \$7,000 under \$10,000..... | 7,619 | 61,167 | 2,706 | 40,714 | 66.6 | - | 7,615 | 61,135 | 2,706 | 40,722 | 66.6 | - |
| \$10,000 under \$15,000..... | 6,473 | 79,603 | 4,397 | 50,058 | 62.9 | 21 | 6,473 | 79,603 | 4,397 | 50,058 | 62.9 | 21 |
| \$15,000 under \$20,000..... | 3,183 | 54,209 | 1,996 | 26,452 | 48.8 | - | 3,183 | 54,209 | 1,996 | 26,452 | 48.8 | - |
| \$20,000 under \$25,000..... | 2,550 | 58,866 | 1,773 | 23,044 | 39.1 | - | 2,550 | 58,866 | 1,773 | 23,044 | 39.1 | - |
| \$25,000 under \$30,000..... | 887 | 24,466 | 651 | 11,270 | 46.1 | - | 887 | 24,466 | 651 | 11,270 | 46.1 | - |
| \$30,000 under \$40,000..... | 1,303 | 43,656 | 1,029 | 21,768 | 49.9 | - | 1,303 | 43,656 | 1,029 | 21,768 | 49.9 | - |
| \$40,000 under \$50,000..... | 569 | 25,327 | 315 | 11,760 | 46.4 | - | 569 | 25,327 | 315 | 11,760 | 46.4 | - |
| \$50,000 under \$75,000..... | 513 | 31,613 | 724 | 11,869 | 37.5 | - | 511 | 31,493 | 721 | 12,020 | 38.2 | - |
| \$75,000 under \$100,000..... | 334 | 28,297 | 733 | 8,441 | 29.8 | - | 334 | 28,297 | 733 | 8,441 | 29.8 | - |
| \$100,000 or more..... | 522 | 200,570 | 3,622 | 36,501 | 18.2 | - | 522 | 200,570 | 3,622 | 36,501 | 18.2 | - |
| Receipts not reported..... | 836 | - | 11 | 175 | (2) | - | 836 | - | 11 | 175 | (2) | - |
| Other Services | | | | | | | | | | | | |
| Total..... | 61,997 | 324,258 | 10,335 | 158,569 | 48.9 | 3,127 | 45,862 | 311,728 | 8,682 | 171,394 | 55.0 | 3,036 |
| Under \$1,000..... | 20,236 | 10,340 | 1,117 | 13,210 | (2) | 64 | 9,544 | 5,961 | 234 | 3,672 | 61.6 | 4 |
| \$1,000 under \$2,000..... | 8,055 | 11,968 | 363 | 7,127 | 59.6 | 10 | 7,433 | 11,141 | 206 | 7,714 | 69.3 | - |
| \$2,000 under \$3,000..... | 5,376 | 13,503 | 968 | 6,568 | 48.6 | 10 | 4,844 | 12,153 | 587 | 7,266 | 59.3 | - |
| \$3,000 under \$4,000..... | 3,363 | 11,287 | 789 | 6,991 | 61.9 | 41 | 3,318 | 11,137 | 752 | 7,068 | 63.5 | 35 |
| \$4,000 under \$5,000..... | 3,012 | 13,674 | 524 | 6,474 | 47.3 | 313 | 2,624 | 12,061 | 525 | 6,768 | 56.1 | 313 |
| \$5,000 under \$7,000..... | 6,079 | 34,787 | 1,255 | 20,220 | 58.1 | - | 6,034 | 34,494 | 1,248 | 20,527 | 57.5 | - |
| \$7,000 under \$10,000..... | 4,167 | 36,198 | 1,039 | 19,502 | 53.9 | 417 | 4,354 | 35,242 | 1,324 | 20,539 | 58.3 | 417 |
| \$10,000 under \$15,000..... | 3,302 | 38,521 | 1,797 | 25,996 | 67.5 | 238 | 3,300 | 38,496 | 1,795 | 26,308 | 67.5 | 238 |
| \$15,000 under \$20,000..... | 1,800 | 32,376 | 989 | 19,823 | 61.2 | - | 1,764 | 31,783 | 929 | 19,872 | 62.7 | - |
| \$20,000 under \$25,000..... | 650 | 14,237 | 350 | 8,574 | 60.2 | - | 649 | 14,213 | 350 | 8,578 | 60.2 | - |
| \$25,000 under \$30,000..... | 261 | 7,272 | 215 | 3,798 | 52.2 | - | 261 | 7,272 | 215 | 3,798 | 52.2 | - |
| \$30,000 under \$40,000..... | 726 | 24,418 | 437 | 12,737 | 52.2 | 6 | 725 | 24,386 | 433 | 12,800 | 52.5 | 6 |
| \$40,000 under \$50,000..... | 153 | 7,034 | 40 | 2,229 | 31.7 | - | 152 | 6,991 | 39 | 2,232 | 31.7 | - |
| \$50,000 under \$75,000..... | 363 | 21,887 | 327 | 7,091 | 29.7 | 9 | 328 | 21,654 | 312 | 7,856 | 36.3 | 9 |
| \$75,000 under \$100,000..... | 216 | 18,375 | 192 | 7,344 | 40.0 | - | 216 | 18,375 | 192 | 7,344 | 40.0 | - |
| \$100,000 or more..... | 161 | 26,381 | 142 | 8,305 | 31.5 | 2,018 | 161 | 26,381 | 142 | 8,305 | 31.5 | 2,018 |
| Receipts not reported..... | 4,077 | - | 91 | 1,000 | (2) | 1 | 4,077 | - | 91 | 1,000 | (2) | - |

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRY, BY SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Businesses with and without net profit | | | | | | Businesses with net profit | | | | | |
|--|--|---|------------------------------------|------------------------------|-----------------------------------|--|----------------------------|---|------------------------------------|------------------------------|-----------------------------------|--|
| | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) | | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit | | Inventory, end-of-year (Thousand dollars) |
| | | | | Amount (Thousand dollars) | As a percent of business receipts | | | | | Amount (Thousand dollars) | As a percent of business receipts | |
| NATURE OF BUSINESS NOT ALLOCABLE | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Total..... | 57,217 | 408,085 | 35,578 | 76,948 | 18.9 | 14,312 | 47,364 | 369,335 | 15,179 | 103,335 | 28.0 | 17,443 |
| Under \$1,000..... | 14,235 | 8,174 | 2,350 | 965 | 11.8 | 20 | 9,311 | 4,955 | 40 | 3,655 | 75.3 | 11 |
| \$1,000 under \$2,000..... | 8,727 | 12,423 | 365 | 8,478 | 68.2 | - | 8,507 | 12,136 | 276 | 8,794 | 72.5 | - |
| \$2,000 under \$3,000..... | 5,396 | 13,758 | 1,016 | 5,732 | 41.7 | - | 4,940 | 12,651 | 729 | 6,596 | 52.1 | - |
| \$3,000 under \$4,000..... | 3,032 | 10,355 | 771 | 5,204 | 50.3 | - | 3,326 | 10,334 | 765 | 5,233 | 50.6 | - |
| \$4,000 under \$5,000..... | 2,762 | 12,285 | 607 | 5,750 | 48.4 | 136 | 2,652 | 11,788 | 461 | 6,309 | 53.5 | - |
| \$5,000 under \$7,000..... | 5,109 | 36,188 | 1,778 | 10,985 | 36.4 | 1,717 | 4,378 | 25,804 | 1,399 | 11,988 | 46.5 | 1,717 |
| \$7,000 under \$10,000..... | 4,155 | 34,445 | 2,163 | 10,842 | 31.5 | 135 | 4,076 | 33,791 | 2,042 | 11,802 | 34.9 | 135 |
| \$10,000 under \$15,000..... | 1,585 | 19,781 | 1,558 | 7,104 | 35.9 | - | 1,545 | 19,339 | 1,540 | 7,226 | 37.4 | - |
| \$15,000 under \$20,000..... | 915 | 15,050 | 729 | 2,783 | 18.5 | 106 | 875 | 14,384 | 686 | 3,382 | 23.5 | 104 |
| \$20,000 under \$25,000..... | 1,190 | 26,412 | 1,176 | 3,695 | 14.0 | 1,874 | 841 | 19,290 | 327 | 3,832 | 19.9 | 486 |
| \$25,000 under \$30,000..... | 841 | 23,296 | 1,280 | 5,983 | 25.7 | 553 | 806 | 22,336 | 1,026 | 6,260 | 28.0 | 553 |
| \$30,000 under \$40,000..... | 846 | 27,715 | 1,550 | 5,103 | 18.4 | 475 | 843 | 27,606 | 1,494 | 5,411 | 19.6 | 471 |
| \$40,000 under \$50,000..... | 459 | 18,856 | 15,349 | 115,005 | (2) | 974 | 41 | 1,737 | 53 | 341 | 19.6 | 752 |
| \$50,000 under \$75,000..... | 1,260 | 70,601 | 1,977 | 9,208 | 13.0 | 11,352 | 1,259 | 70,551 | 1,976 | 9,221 | 13.1 | 11,352 |
| \$75,000 under \$100,000..... | 356 | 28,031 | 570 | 778 | 2.8 | - | 355 | 27,941 | 556 | 836 | 3.0 | - |
| \$100,000 or more..... | 200 | 56,709 | 1,991 | 5,817 | 10.3 | 1,965 | 197 | 54,792 | 1,809 | 5,935 | 10.8 | 1,862 |
| Receipts not reported..... | 6,549 | - | 48 | 4,320 | (2) | - | 3,712 | - | - | 6,514 | (2) | - |

¹Loss.²Percent not applicable.³Less than \$500.

NOTE: See text for explanatory statements and "Description of the Sample and Limitation of the Data."

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRY, BY SIZE OF NET PROFIT

| Industry and size of net profit | Number of businesses | Business receipts (Thousand dollars) | Depre- ciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Depre- ciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Depre- ciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|--|----------------------|--------------------------------------|-----------------------------------|-------------------------------|---|----------------------|--------------------------------------|-----------------------------------|-------------------------------|---|----------------------|--------------------------------------|-----------------------------------|-------------------------------|---|
| All industries | | | | | | | | | | | | | | | |
| Business with and without net profit, total..... | 8,799,711 | 163,398,989 | 6,693,878 | 120,777,789 | 10,049,357 | 3,489,164 | 25,913,881 | 2,940,800 | 14,016,594 | 1,095,713 | 35,413 | 1,286,608 | 144,327 | 14,358 | 5,710 |
| Businesses with net profit, total..... | 7,155,412 | 147,452,112 | 5,222,892 | 23,339,350 | 8,723,636 | 2,621,927 | 21,846,839 | 2,197,732 | 5,232,281 | 907,526 | 20,991 | 629,421 | 69,999 | 109,468 | 4,362 |
| Under \$1,000..... | 2,389,707 | 71,716,478 | 761,789 | 1,151,670 | 718,925 | 1,100,046 | 3,827,101 | 43,270 | 528,110 | 86,385 | 9,163 | 40,640 | 5,698 | 3,077 | - |
| \$1,000 under \$2,000..... | 1,522,977 | 15,134,485 | 788,496 | 2,208,466 | 821,019 | 688,995 | 4,098,280 | 468,416 | 929,410 | 80,115 | 2,976 | 18,111 | 2,888 | 3,955 | - |
| \$2,000 under \$3,000..... | 936,319 | 14,909,179 | 685,624 | 2,361,377 | 765,179 | 351,584 | 3,359,359 | 367,572 | 866,983 | 112,797 | 2,176 | 33,110 | 4,511 | 6,011 | 675 |
| \$3,000 under \$4,000..... | 656,123 | 13,800,350 | 522,627 | 2,275,872 | 973,504 | 198,923 | 3,425,305 | 267,838 | 689,993 | 102,876 | 1,426 | 33,419 | 5,178 | 7,797 | 1,001 |
| \$4,000 under \$5,000..... | 446,401 | 13,088,465 | 424,134 | 1,979,796 | 851,145 | 123,283 | 1,935,478 | 185,222 | 544,556 | 102,654 | 905 | 29,446 | 1,307 | 7,145 | - |
| \$5,000 under \$6,000..... | 260,425 | 10,102,924 | 316,406 | 1,420,975 | 643,890 | 65,287 | 1,266,241 | 113,225 | 355,266 | 74,583 | 556 | 11,829 | 1,279 | 2,980 | 907 |
| \$6,000 under \$7,000..... | 178,647 | 7,100,855 | 231,431 | 1,154,877 | 433,643 | 38,183 | 1,001,369 | 91,990 | 246,515 | 68,655 | 131 | 3,927 | 41 | 850 | - |
| \$7,000 under \$8,000..... | 130,658 | 6,793,688 | 173,320 | 976,857 | 498,787 | 25,757 | 590,888 | 55,449 | 192,166 | 31,576 | 162 | 4,322 | 602 | 2,501 | - |
| \$8,000 under \$9,000..... | 104,203 | 6,488,138 | 156,623 | 881,035 | 356,137 | 19,596 | 551,935 | 51,078 | 165,465 | 33,744 | 298 | 8,435 | 855 | 2,501 | - |
| \$9,000 under \$10,000..... | 80,683 | 4,684,706 | 119,999 | 766,428 | 354,871 | 11,777 | 373,877 | 33,085 | 111,792 | 15,224 | 82 | 3,575 | 103 | 777 | - |
| \$10,000 under \$12,000..... | 109,485 | 7,604,561 | 184,181 | 1,196,694 | 477,040 | 13,369 | 389,043 | 41,831 | 166,408 | 20,866 | 141 | 36,233 | 3,182 | 6,948 | - |
| \$12,000 under \$15,000..... | 101,272 | 7,784,713 | 195,592 | 1,353,260 | 478,473 | 11,538 | 500,997 | 43,126 | 153,092 | 35,210 | 630 | 58,848 | 3,248 | 8,450 | - |
| \$15,000 under \$20,000..... | 93,642 | 8,774,713 | 206,928 | 1,611,195 | 500,328 | 8,394 | 589,732 | 41,223 | 163,836 | 62,836 | 639 | 42,895 | 3,177 | 10,757 | - |
| \$20,000 under \$25,000..... | 48,131 | 5,929,487 | 146,650 | 1,067,507 | 334,588 | 2,232 | 272,798 | 12,860 | 50,372 | 21,707 | 135 | 30,847 | 3,772 | 3,064 | 1,444 |
| \$25,000 under \$50,000..... | 68,267 | 9,927,163 | 232,275 | 2,187,270 | 414,082 | 2,584 | 325,430 | 22,441 | 82,060 | 29,777 | 759 | 134,825 | 14,945 | 28,089 | 27 |
| \$50,000 under \$100,000..... | 9,579 | 2,887,803 | 65,281 | 614,355 | 100,811 | 342 | 98,415 | 6,397 | 21,498 | 8,275 | 213 | 87,732 | 11,987 | 13,014 | 214 |
| \$100,000 or more..... | 873 | 724,377 | 11,536 | 131,716 | 11,214 | 37 | 20,391 | 1,071 | 5,077 | 578 | 40 | 31,062 | 2,349 | 8,814 | 54 |
| Businesses without net profit, total..... | 1,644,299 | 15,946,877 | 1,470,986 | 22,561,561 | 1,325,721 | 867,237 | 4,067,042 | 743,167 | 21,215,887 | 188,187 | 1,422 | 657,187 | 79,328 | 210,510 | 1,348 |
| Manufacturing | | | | | | | | | | | | | | | |
| Businesses with net profit, total..... | 604,910 | 13,561,916 | 443,107 | 11,691,236 | 511,741 | 179,767 | 5,323,870 | 214,807 | 1,608,824 | 342,738 | 290,225 | 3,429,658 | 403,234 | 154,510 | 11,348 |
| Businesses with and without net profit, total..... | 561,979 | 12,329,170 | 359,436 | 10,838,848 | 321,915 | 147,539 | 5,537,131 | 172,887 | 1,666,121 | 281,474 | 238,453 | 3,156,860 | 316,599 | 605,003 | 9,445 |
| Under \$1,000..... | 136,041 | 348,373 | 23,369 | 74,637 | 23,080 | 27,675 | 282,798 | 14,348 | 18,243 | 22,292 | 78,040 | 314,864 | 46,849 | 38,094 | 177 |
| \$1,000 under \$2,000..... | 124,363 | 822,986 | 30,939 | 186,379 | 22,316 | 27,824 | 279,788 | 17,589 | 39,125 | 20,578 | 97,260 | 312,236 | 55,018 | 43,467 | 17 |
| \$2,000 under \$3,000..... | 92,470 | 1,134,356 | 32,455 | 227,616 | 22,216 | 15,548 | 252,932 | 11,411 | 38,766 | 13,464 | 43,610 | 332,864 | 36,543 | 102,473 | 2,762 |
| \$3,000 under \$4,000..... | 69,809 | 1,314,435 | 41,896 | 244,070 | 27,380 | 12,616 | 312,918 | 13,784 | 51,918 | 17,683 | 33,305 | 332,065 | 31,725 | 90,794 | 287 |
| \$4,000 under \$5,000..... | 48,669 | 1,199,333 | 36,153 | 217,341 | 40,840 | 8,932 | 262,405 | 8,885 | 39,829 | 12,486 | 9,797 | 159,140 | 14,701 | 43,540 | 1,371 |
| \$5,000 under \$6,000..... | 26,887 | 1,123,170 | 55,030 | 145,855 | 34,516 | 6,262 | 176,734 | 3,382 | 34,582 | 7,233 | 8,137 | 242,797 | 7,163 | 44,250 | - |
| \$6,000 under \$7,000..... | 17,711 | 806,220 | 108,128 | 12,992 | 12,992 | 4,158 | 228,913 | 3,384 | 39,482 | 5,083 | 4,398 | 142,302 | 20,943 | 32,558 | 108 |
| \$7,000 under \$8,000..... | 8,794 | 530,408 | 12,656 | 56,529 | 14,139 | 5,078 | 171,408 | 8,344 | 22,209 | 7,872 | 3,618 | 126,424 | 11,444 | 22,781 | 73 |
| \$8,000 under \$9,000..... | 6,921 | 539,634 | 9,288 | 58,732 | 5,529 | 2,611 | 148,222 | 5,315 | 22,209 | 7,142 | 2,715 | 66,671 | 5,418 | 22,975 | 64 |
| \$9,000 under \$10,000..... | 5,676 | 394,925 | 8,796 | 54,103 | 22,169 | 3,934 | 290,567 | 6,881 | 37,591 | 22,100 | 768 | 25,391 | 7,441 | 7,441 | - |
| \$10,000 under \$12,000..... | 8,994 | 761,629 | 18,277 | 97,539 | 30,038 | 3,889 | 320,410 | 10,444 | 24,472 | 15,144 | 1,767 | 105,453 | 7,300 | 14,313 | 109 |
| \$12,000 under \$15,000..... | 5,765 | 578,642 | 13,225 | 76,454 | 16,404 | 3,443 | 374,418 | 13,515 | 23,483 | 15,401 | 1,413 | 131,327 | 6,492 | 18,929 | 109 |
| \$15,000 under \$20,000..... | 4,633 | 718,645 | 14,133 | 74,310 | 18,406 | 3,274 | 344,356 | 13,617 | 26,885 | 19,419 | 1,377 | 135,357 | 7,391 | 23,758 | 28 |
| \$20,000 under \$25,000..... | 2,470 | 513,450 | 4,458 | 54,788 | 10,128 | 1,071 | 228,343 | 4,326 | 16,040 | 11,563 | 841 | 120,471 | 7,643 | 18,063 | 343 |
| \$25,000 under \$50,000..... | 5,258 | 1,169,662 | 27,783 | 109,108 | 21,753 | 4,249 | 803,470 | 14,860 | 49,136 | 34,723 | 923 | 161,707 | 1,883 | 25,839 | 3,434 |
| \$50,000 under \$100,000..... | 481 | 268,465 | 5,948 | 30,712 | 7,746 | 428 | 231,466 | 4,600 | 27,204 | 9,971 | 82 | 31,340 | 2,154 | 5,354 | 35 |
| \$100,000 or more..... | 52 | 76,241 | 2,662 | 7,613 | 943 | 57 | 56,401 | 934 | 11,239 | 7,776 | 12 | 8,416 | 532 | 1,772 | - |
| Businesses without net profit, total..... | 42,931 | 1,232,746 | 83,472 | 2,47,632 | 189,826 | 32,428 | 786,739 | 41,920 | 57,297 | 61,274 | 51,272 | 772,798 | 86,635 | 29,899 | 1,403 |
| Wholesale and retail trade | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | |
| Businesses with net profit, total..... | 1,880,131 | 85,157,755 | 1,211,331 | 15,281,021 | 7,768,461 | 255,457 | 16,854,482 | 1,977,438 | 3,122,102 | 853,929 | 1,552,568 | 63,811,382 | 346,444 | 1,411,444 | 5,719,404 |
| Businesses with and without net profit, total..... | 1,549,694 | 78,699,387 | 1,054,836 | 5,776,977 | 6,923,192 | 224,821 | 16,767,307 | 1,793,332 | 1,179,548 | 778,813 | 1,265,007 | 58,380,141 | 817,035 | 1,331,657 | 5,719,404 |
| Under \$1,000..... | 408,703 | 5,317,037 | 111,629 | 188,934 | 557,498 | 48,977 | 725,513 | 12,722 | 25,415 | 30,288 | 342,445 | 1,229,228 | 97,464 | 156,931 | 511,899 |
| \$1,000 under \$2,000..... | 287,393 | 7,358,825 | 108,225 | 423,613 | 673,679 | 32,506 | 633,679 | 12,191 | 47,998 | 24,514 | 242,410 | 1,229,228 | 88,884 | 397,410 | 595,771 |
| \$2,000 under \$3,000..... | 169,097 | 7,703,012 | 111,763 | 509,435 | 576,695 | 25,417 | 1,267,579 | 14,950 | 61,491 | 34,885 | 173,329 | 1,321,472 | 93,221 | 432,414 | 507,461 |
| \$3,000 under \$4,000..... | 169,713 | 7,240,367 | 93,424 | 386,531 | 576,391 | 21,799 | 856,774 | 15,594 | 75,452 | 26,878 | 144,031 | 1,221,404 | 79,126 | 487,507 | 578,151 |
| \$4,000 under \$5,000..... | 132,722 | 7,954,233 | 112,640 | 591,285 | 667,102 | 22,109 | 1,452,981 | 15,194 | 98,796 | 35,106 | 106,232 | 1,189,404 | 90,155 | 472,401 | 573,188 |
| \$5,000 under \$6,000..... | 81,102 | 7,962,270 | 74,253 | 433,129 | 508,241 | 15,249 | 953,378 | 11,156 | 83,615 | 34,321 | 63,211 | 1,408,454 | 65,576 | 345,218 | 455,241 |
| \$6,000 under \$7,000..... | 5,960 | 3,855,886 | 47,472 | 35,002 | 324,733 | 7,802 | 451,262 | 6,027 | 56,752 | 45,116 | 45,116 | 1,161,898 | 289,714 | 289,714 | 289,714 |
| \$7,000 under \$8,000..... | 4,106 | 4,393,855 | 47,482 | 321,761 | 437,884 | 7,568 | 1,242,135 | 8,753 | 56,886 | 36,460 | 32,510 | 2,906,432 | 32,887 | 242,074 | 367,115 |
| \$8,000 under \$9,000..... | 35,260 | 3,992,306 | 47,086 | 297,170 | 298,450 | 7,040 | 1,113,179 | 12,763 | 56,056 | 29,409 | 27,422 | 2,826,409 | 33,861 | 242,306 | 260,444 |
| \$9,000 under \$10,000..... | 26,776 | 2,777,859 | 32,487 | 256,094 | 28826, | | | | | | | | | | |

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRY, BY SIZE OF NET PROFIT—Continued

| Industry and size of net profit | Number of businesses | Wholesale and retail trade—Continued | | | | | Finance, insurance and real estate | | | | | Total | | | | | Inventory, end-of-year (Thousand dollars) |
|---|----------------------|--------------------------------------|---------------------------------|-------------------------------|---|----------------------|--------------------------------------|---------------------------------|-------------------------------|---|----------------------|--------------------------------------|---------------------------------|-------------------------------|---|--|---|
| | | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | | |
| | | | | | | | | | | | | | | | | | |
| Wholesale and retail trade—Continued | | | | | | | | | | | | | | | | | |
| Businesses with and without net profit, total. | 72,108 | 4,490,779 | 67,156 | 12,794,444 | 455,945 | 436,296 | 6,106,808 | 235,625 | 11,363,723 | Not applicable | 1,825,988 | 20,710,408 | 1,904,470 | 17,189,981 | 234,334 | | |
| Under \$1,000. | 99,866 | 4,152,139 | 58,469 | 12,794,444 | 455,945 | 350,377 | 5,369,772 | 248,708 | 1,523,009 | | 1,610,428 | 19,453,947 | 1,904,470 | 17,189,981 | 234,334 | | |
| \$1,000 under \$2,000. | 17,231 | 167,286 | 2,227 | 2,227 | 15,401 | 106,071 | 268,158 | 36,200 | 48,736 | | 91,621 | 1,243,371 | 871,317 | 7,486,288 | 258,349 | | |
| \$2,000 under \$3,000. | 11,567 | 423,915 | 3,150 | 15,714 | 27,219 | 49,653 | 303,211 | 20,265 | 83,889 | | 302,643 | 1,442,518 | 90,305 | 442,804 | 32,564 | | |
| \$3,000 under \$4,000. | 6,291 | 109,761 | 3,292 | 15,714 | 27,219 | 49,653 | 303,211 | 20,265 | 83,889 | | 193,548 | 1,591,785 | 82,792 | 778,381 | 40,978 | | |
| \$4,000 under \$5,000. | 3,583 | 174,384 | 2,451 | 12,072 | 11,342 | 31,207 | 264,461 | 12,681 | 110,151 | | 146,288 | 1,525,446 | 73,429 | 500,931 | 28,373 | | |
| \$5,000 under \$6,000. | 4,381 | 311,748 | 4,291 | 19,488 | 58,808 | 22,882 | 269,774 | 9,455 | 100,351 | | 97,499 | 1,281,425 | 56,283 | 430,431 | 24,756 | | |
| \$6,000 under \$7,000. | 2,742 | 200,436 | 2,391 | 14,276 | 18,068 | 13,874 | 245,655 | 7,743 | 76,612 | | 56,890 | 985,800 | 48,245 | 310,456 | 17,865 | | |
| \$7,000 under \$8,000. | 2,022 | 242,726 | 2,022 | 13,524 | 32,476 | 15,560 | 261,162 | 8,940 | 101,340 | | 40,394 | 758,998 | 35,083 | 264,818 | 11,338 | | |
| \$8,000 under \$9,000. | 3,059 | 34,000 | 3,342 | 22,801 | 37,719 | 10,602 | 210,237 | 9,910 | 79,506 | | 32,427 | 644,395 | 28,530 | 242,765 | 9,227 | | |
| \$9,000 under \$10,000. | 698 | 52,771 | 5,808 | 38,173 | 8,776 | 8,776 | 38,173 | 7,182 | 72,417 | | 23,009 | 735,916 | 30,100 | 237,706 | 11,308 | | |
| \$10,000 under \$11,000. | 1,188 | 222,091 | 2,461 | 11,264 | 16,345 | 7,863 | 224,149 | 4,783 | 74,395 | | 23,009 | 594,336 | 32,399 | 282,885 | 6,421 | | |
| \$11,000 under \$12,000. | 1,762 | 340,271 | 5,267 | 19,130 | 26,540 | 10,344 | 372,739 | 10,765 | 112,381 | | 39,381 | 1,171,897 | 46,566 | 436,103 | 12,077 | | |
| \$12,000 under \$13,000. | 370,276 | 5,059 | 27,635 | 26,540 | 26,540 | 8,444 | 36,187 | 11,140 | 118,465 | | 40,786 | 1,113,746 | 48,883 | 548,464 | 13,302 | | |
| \$13,000 under \$14,000. | 1,741 | 27,176 | 5,027 | 5,027 | 5,027 | 8,444 | 24,103 | 9,478 | 166,471 | | 23,776 | 1,583,408 | 57,520 | 776,374 | 8,024 | | |
| \$14,000 under \$15,000. | 1,808 | 317,719 | 5,994 | 17,764 | 22,113 | 4,038 | 261,762 | 4,478 | 180,271 | | 25,473 | 1,172,609 | 45,530 | 574,268 | 3,052 | | |
| \$15,000 under \$16,000. | 708 | 287,487 | 2,956 | 24,722 | 26,203 | 4,827 | 730,251 | 11,174 | 138,750 | | 40,283 | 2,473,675 | 75,550 | 1,338,684 | 8,724 | | |
| \$16,000 under \$17,000. | 97 | 99,418 | 879 | 1,046 | 5,917 | 587 | 124,205 | 1,882 | 37,566 | | 5,842 | 849,848 | 19,829 | 379,829 | 776 | | |
| \$17,000 or more. | 10 | 156 | 156 | 1,411 | 549 | 54 | 139,366 | 501 | 8,475 | | 502 | 139,746 | 2,164 | 72,481 | 334 | | |
| Businesses without net profit, total. | 12,242 | 338,640 | 8,727 | 315,828 | 30,965 | 79,759 | 737,036 | 65,917 | 2,159,286 | | 215,560 | 1,176,411 | 193,653 | 2,296,977 | 36,645 | | |
| Services—Continued | | | | | | | | | | | | | | | | | |
| Hotels, rooming houses, camps, and other lodging places | | | | | | | | | | | | | | | | | |
| Businesses with and without net profit, total. | 103,294 | 773,172 | 114,727 | 110,960 | 1,877 | 1,877 | 3,537,629 | 177,471 | 1,029,551 | 65,428 | 1,045,459 | 1,411,994 | 62,465 | 1,391,820 | 8,428 | | |
| Under \$1,000. | 56,725 | 158,392 | 23,742 | 27,445 | 1,058 | 1,058 | 323,034 | 18,872 | 68,245 | 6,307 | 68,245 | 1,316,440 | 7,319 | 24,536 | 947 | | |
| \$1,000 under \$2,000. | 14,580 | 167,105 | 23,104 | 28,442 | 1,053 | 1,053 | 440,127 | 18,184 | 141,402 | 6,770 | 141,402 | 1,087,684 | 3,417 | 34,831 | 48 | | |
| \$2,000 under \$3,000. | 4,762 | 117,995 | 13,088 | 26,511 | 1,279 | 1,279 | 440,988 | 4,212 | 144,824 | 4,890 | 144,824 | 72,454 | 5,512 | 35,527 | 2,022 | | |
| \$3,000 under \$4,000. | 5,425 | 99,154 | 11,961 | 1,744 | 1,318 | 1,318 | 472,621 | 21,439 | 106,324 | 4,890 | 106,324 | 12,361 | 7,111 | 27,652 | 89 | | |
| \$4,000 under \$5,000. | 4,487 | 339,031 | 7,961 | 1,744 | 2,470 | 2,470 | 339,031 | 13,062 | 117,407 | 12,361 | 117,407 | 111,294 | 7,111 | 38,642 | 702 | | |
| \$5,000 under \$6,000. | 2,767 | 54,126 | 6,035 | 1,398 | 1,398 | 1,398 | 225,853 | 7,450 | 67,500 | 2,333 | 67,500 | 111,294 | 3,826 | 26,305 | 5 | | |
| \$6,000 under \$7,000. | 1,363 | 36,764 | 4,702 | 1,398 | 882 | 882 | 137,368 | 8,326 | 27,308 | 4,433 | 27,308 | 137,368 | 1,377 | 13,707 | 1 | | |
| \$7,000 under \$8,000. | 1,325 | 20,954 | 4,927 | 4,118 | 241 | 241 | 57,435 | 3,280 | 20,486 | 4,437 | 20,486 | 59,883 | 3,316 | 24,351 | 1 | | |
| \$8,000 under \$9,000. | 1,177 | 71,181 | 1,514 | 1,514 | 362 | 362 | 137,078 | 6,284 | 48,013 | 2,671 | 48,013 | 35,403 | 852 | 13,400 | 33 | | |
| \$9,000 under \$10,000. | 418 | 41,220 | 5,039 | 3,884 | 362 | 362 | 107,429 | 1,801 | 19,910 | 1,801 | 19,910 | 2,374 | 2,374 | 13,185 | 47 | | |
| \$10,000 under \$11,000. | 913 | 57,502 | 5,485 | 10,079 | 1,450 | 1,450 | 126,703 | 5,955 | 31,964 | 1,759 | 31,964 | 65,204 | 2,429 | 22,450 | 270 | | |
| \$11,000 under \$12,000. | 565 | 56,359 | 4,526 | 7,512 | 1,561 | 1,561 | 102,878 | 4,777 | 22,123 | 1,759 | 22,123 | 117,429 | 2,686 | 34,597 | 403 | | |
| \$12,000 under \$13,000. | 320 | 22,928 | 2,412 | 5,247 | 1,261 | 1,261 | 55,890 | 7,579 | 28,363 | 3,170 | 28,363 | 108,807 | 2,616 | 15,637 | 617 | | |
| \$13,000 under \$14,000. | 77 | 8,840 | 1,052 | 1,744 | 122 | 122 | 115,005 | 5,866 | 23,237 | 4,395 | 23,237 | 128,580 | 3,301 | 32,860 | 15 | | |
| \$14,000 under \$15,000. | 131 | 20,527 | 2,186 | 4,669 | 25 | 25 | 115,005 | 5,866 | 23,237 | 4,395 | 23,237 | 128,580 | 3,301 | 32,860 | 2,148 | | |
| \$15,000 under \$16,000. | 16 | 5,299 | 308 | 905 | 11 | 11 | 16,180 | 619 | 3,952 | 291 | 3,952 | 47,729 | 1,253 | 10,019 | 56 | | |
| \$16,000 or more. | 3 | 9,492 | 384 | 1,060 | 235 | 235 | 1,947 | 79 | 743 | 44 | 743 | 19,193 | 137 | 1,485 | 55 | | |
| Business without net profit, total. | 39,562 | 257,518 | 75,333 | 273,608 | 2,525 | 33,198 | 197,203 | 24,681 | 237,597 | 6,834 | 17,548 | 39,416 | 9,405 | 217,386 | 573 | | |
| Automobile repair, services, and garages | | | | | | | | | | | | | | | | | |
| Businesses with and without net profit, total. | 118,728 | 1,732,821 | 65,572 | 1,279,857 | 73,485 | 174,003 | 1,424,218 | 60,147 | 1,320,809 | 92,715 | 80,445 | 1,133,663 | 116,729 | 1,057,575 | 21,317 | | |
| Under \$1,000. | 105,307 | 1,609,324 | 57,290 | 1,279,857 | 65,774 | 151,782 | 1,361,509 | 51,793 | 1,335,619 | 87,891 | 53,319 | 834,770 | 76,147 | 1,057,575 | 3,666 | | |
| \$1,000 under \$2,000. | 23,294 | 127,752 | 7,234 | 9,952 | 4,652 | 58,065 | 137,926 | 7,074 | 26,461 | 14,280 | 45,678 | 91,770 | 14,687 | 9,916 | 79 | | |
| \$2,000 under \$3,000. | 30,853 | 229,035 | 11,344 | 45,210 | 10,344 | 31,833 | 156,523 | 7,463 | 45,407 | 12,100 | 92,431 | 72,407 | 14,687 | 12,543 | 241 | | |
| \$3,000 under \$4,000. | 16,566 | 185,466 | 5,603 | 40,383 | 4,667 | 24,895 | 262,452 | 4,178 | 59,689 | 22,422 | 5,914 | 64,921 | 6,899 | 14,356 | 15 | | |
| \$4,000 under \$5,000. | 14,993 | 273,896 | 6,794 | 52,525 | 10,110 | 14,026 | 204,872 | 4,988 | 48,334 | 9,246 | 5,739 | 70,796 | 5,318 | 19,606 | 248 | | |
| \$5,000 under \$6,000. | 4,274 | 101,550 | 2,405 | 19,457 | 2,405 | 19,457 | 131,859 | 5,552 | 4,649 | 8,413 | 1,088 | 20,595 | 527 | 4,841 | 353 | | |
| \$6,000 under \$7,000. | 5,038 | 131,163 | 3,410 | 27,732 | 8,663 | 3,716 | 52,064 | 3,373 | 19,889 | 4,348 | 2,441 | 114,440 | 4,702 | 14,060 | 690 | | |
| \$7,000 under \$8,000. | 2,366 | 50,659 | 1,195 | 14,932 | 1,195 | 563 | 20,098 | 586 | 6,364 | 1,081 | 805 | 11,632 | 1,378 | 5,155 | 3,594 | | |
| \$8,000 under \$9,000. | 2,677 | 127,002 | 3,548 | 40,006 | 2,559 | 2,849 | 59,898 | 1,173 | 16,230 | 5,980 | 594 | 20,163 | 2,865 | 4,326 | 4 | | |
| \$9,000 under \$10,000. | 1,356 | 39,105 | 1,267 | 11,602 | 3,231 | 2,640 | 77,445 | 3,048 | 22,885 | 3,426 | 1,675 | 115,817 | 8,601 | 14,627 | 1,008 | | |
| \$10,000 under \$11,000. | 906 | 38,425 | 910 | 13,446 | 1,060 | 769 | 19,948 | 506 | 7,118 | 562 | 769 | 64,921 | 5,019 | 7,412 | 395 | | |
| \$11,000 under \$12,000. | 1,260 | 91,231 | 1,979 | 13,855 | 4,120 | 1,400 | 60,205 | 1,389 | 14,477 | 2,492 | 988 | 10,608 | 10,568 | 10,568 | 1,090 | | |
| \$12,000 under \$13,000. | 982 | 23,427 | 1,701 | 13,347 | 5,244 | 736 | 27,769 | 1,690 | 9,769 | 2,432 | 357 | 21,784 | 2,805 | 4,960 | 129 | | |
| \$13,000 under \$14,000. | 398 | 23,427 | 752 | 6,060 | 776 | 284 | 22,999 | 767 | 4,764 | 932 | 228 | 18,865 | 466 | 3,943 | 138 | | |
| \$14,000 under \$15,000. | 251 | 43,108 | 6,141 | 5,334 | 780 | 140 | 13,862 | 454 | 3,114 | 84 | 296 | 32,433 | 2,642 | 6,662 | 248 | | |
| \$15,000 under \$16,000. | 119 | 32,454 | 1,028 | 3,939 | 817 | 76 | 13,124 | 394 | 2,342 | 540 | 442 | 15,207 | 2,784 | 15,207 | 192 | | |
| \$16,000 under \$17,000. | 14 | 4,855 | 134 | 864 | 133 | 11 | 4,875 | 83 | 684 | 133 | 14 | 10,432 | 434 | 1,255 | 48 | | |
| \$17,000 or more. | 13,421 | 123,497 | 8,284 | 212,883 | 7,711 | 22,221 | 52,709 | 8,354 | 214,720 | 4,824 | 27,146 | 298,693 | 40,582 | 2,07,090 | 1,816 | | |

Footnotes attend of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRY, BY SIZE OF NET PROFIT—Continued

| Industry and size of net profit | Services—Continued | | | | | | Educational services | | | | | |
|--|----------------------|--------------------------------------|---------------------------------|-------------------------------|---|----------------------|--------------------------------------|---------------------------------|-------------------------------|---|----------------------|--------------------------------------|
| | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) |
| Medical and other health services | | | | | | | | | | | | |
| Businesses with and without net profit, total..... | 370,232 | 6,883,736 | 281,701 | 13,575,507 | 10,596 | 115,193 | 1,487,146 | 42,424 | 175,752 | 1,616 | 69,815 | 272,388 |
| Businesses with net profit, total..... | 351,459 | 6,761,213 | 265,231 | 13,007,217 | 9,872 | 106,944 | 1,453,988 | 39,890 | 171,345 | 1,416 | 61,914 | 267,103 |
| Under \$1,000..... | 47,596 | 117,644 | 6,964 | 25,551 | 213 | 14,163 | 33,850 | 2,444 | 7,001 | 1,110 | 34,071 | 54,236 |
| \$1,000 under \$5,000..... | 32,486 | 150,211 | 8,643 | 61,352 | 575 | 12,346 | 42,190 | 2,613 | 18,005 | 1,417 | 13,725 | 37,742 |
| \$5,000 under \$10,000..... | 34,621 | 253,821 | 12,873 | 86,430 | 69 | 9,871 | 61,833 | 2,430 | 25,012 | 1,889 | 36,324 | 38,149 |
| \$10,000 under \$25,000..... | 2,980 | 161,236 | 8,368 | 87,297 | 421 | 11,432 | 82,565 | 3,474 | 38,176 | 1,874 | 2,419 | 27,734 |
| \$25,000 under \$50,000..... | 20,609 | 223,186 | 12,645 | 91,730 | 104 | 8,635 | 76,772 | 2,464 | 39,176 | 1,874 | 2,419 | 27,734 |
| \$50,000 under \$100,000..... | 10,267 | 152,199 | 9,619 | 56,383 | 1,454 | 8,111 | 76,234 | 1,860 | 43,360 | 45 | 729 | 54,398 |
| \$100,000 under \$250,000..... | 11,984 | 166,635 | 9,800 | 76,154 | 512 | 5,580 | 86,590 | 2,197 | 45,408 | 112 | 779 | 34,143 |
| \$250,000 under \$500,000..... | 10,580 | 157,096 | 7,700 | 79,292 | 276 | 6,155 | 86,590 | 2,197 | 45,408 | 112 | 779 | 34,143 |
| \$500,000 under \$1,000,000..... | 7,975 | 138,196 | 5,734 | 68,743 | 208 | 3,240 | 48,792 | 1,782 | 27,515 | 315 | 35 | 1,822 |
| \$1,000,000 under \$1,500,000..... | 10,264 | 193,879 | 9,567 | 97,149 | 1,976 | 3,468 | 63,333 | 2,017 | 38,333 | - | - | - |
| \$1,500,000 under \$2,000,000..... | 19,919 | 484,568 | 20,723 | 217,431 | 1,094 | 5,708 | 107,476 | 2,826 | 66,684 | 24 | 1,374 | 1,374 |
| \$2,000,000 under \$3,000,000..... | 25,147 | 698,580 | 27,244 | 338,340 | 1,135 | 7,243 | 123,714 | 3,462 | 83,740 | 3 | 35 | 35 |
| \$3,000,000 under \$4,000,000..... | 30,179 | 968,962 | 37,263 | 521,277 | 1,243 | 4,871 | 149,552 | 2,829 | 83,740 | 175 | 105 | 105 |
| \$4,000,000 under \$5,000,000..... | 18,580 | 713,016 | 29,480 | 412,650 | 773 | 3,443 | 126,007 | 2,409 | 68,020 | 10 | 107 | 107 |
| \$5,000,000 under \$10,000,000..... | 31,973 | 1,724,765 | 53,652 | 1,068,628 | 432 | 3,680 | 209,266 | 3,797 | 119,801 | 141 | 39 | 39 |
| \$10,000,000 under \$15,000,000..... | 2,282 | 458,128 | 12,212 | 269,036 | 87 | 531 | 64,545 | 783 | 35,465 | 43 | 9 | 9 |
| \$15,000,000 or more..... | 330 | 63,017 | 923 | 44,334 | - | 69 | 18,115 | 165 | 10,365 | - | - | - |
| Businesses with net profit, total..... | 18,783 | 122,423 | 16,550 | 731,710 | 724 | 8,154 | 33,178 | 2,539 | 216,393 | 2,180 | 7,901 | 11,225 |
| Engineering and architectural services | | | | | | | | | | | | |
| Businesses with and without net profit, total..... | 35,858 | 56,140 | 14,465 | 148,681 | 12,917 | 83,736 | 712,695 | 26,178 | 139,161 | 1,416 | 61,347 | 456,696 |
| Businesses with net profit, total..... | 29,170 | 52,582 | 11,471 | 142,334 | 1,762 | 78,336 | 681,378 | 24,776 | 136,315 | 1,416 | 45,624 | 311,728 |
| Under \$1,000..... | 8,147 | 14,000 | 1,600 | 34,108 | 1 | 12,874 | 38,178 | 4,760 | 16,417 | 1,416 | 1,416 | 1,416 |
| \$1,000 under \$5,000..... | 3,280 | 14,482 | 150 | 4,453 | 2 | 10,787 | 28,134 | 2,075 | 16,315 | 1,416 | 1,416 | 1,416 |
| \$5,000 under \$10,000..... | 2,586 | 11,400 | 151 | 7,815 | 1 | 1,862 | 22,633 | 1,887 | 13,503 | 1,416 | 1,416 | 1,416 |
| \$10,000 under \$25,000..... | 2,270 | 11,760 | 151 | 7,815 | 48 | 4,552 | 36,832 | 1,634 | 14,766 | 1,416 | 1,416 | 1,416 |
| \$25,000 under \$50,000..... | 2,724 | 17,791 | 173 | 11,411 | 48 | 4,552 | 36,832 | 1,634 | 14,766 | 1,416 | 1,416 | 1,416 |
| \$50,000 under \$100,000..... | 740 | 4,420 | 603 | 4,065 | 352 | 3,757 | 3,966 | 1,074 | 20,412 | 1,416 | 1,416 | 1,416 |
| \$100,000 under \$250,000..... | 2,045 | 31,177 | 1,457 | 13,116 | - | 4,588 | 12,377 | 3,771 | 36,834 | 1,416 | 1,416 | 1,416 |
| \$250,000 under \$500,000..... | 967 | 14,843 | 424 | 4,105 | 222 | 2,623 | 28,553 | 438 | 16,614 | 1,416 | 1,416 | 1,416 |
| \$500,000 under \$1,000,000..... | 701 | 14,078 | 551 | 1,430 | 222 | 1,641 | 23,487 | 467 | 13,753 | 1,416 | 1,416 | 1,416 |
| \$1,000,000 under \$1,500,000..... | 496 | 15,570 | 369 | 4,714 | - | 1,304 | 26,177 | 766 | 13,065 | 1,416 | 1,416 | 1,416 |
| \$1,500,000 under \$2,000,000..... | 1,339 | 34,148 | 1,466 | 14,000 | - | 2,100 | 36,421 | 1,521 | 22,969 | 1,416 | 1,416 | 1,416 |
| \$2,000,000 under \$3,000,000..... | 466 | 36,431 | 1,193 | 14,000 | 107 | 1,341 | 17,111 | 1,457 | 17,744 | 1,416 | 1,416 | 1,416 |
| \$3,000,000 under \$4,000,000..... | 1,316 | 70,402 | 866 | 25,476 | 767 | 1,000 | 14,000 | 1,457 | 25,476 | 1,416 | 1,416 | 1,416 |
| \$4,000,000 under \$5,000,000..... | 828 | 44,404 | 1,463 | 18,473 | 114 | 676 | 14,000 | 1,457 | 15,203 | 1,416 | 1,416 | 1,416 |
| \$5,000,000 under \$10,000,000..... | 1,155 | 113,944 | 1,663 | 48,764 | 114 | 600 | 36,777 | 1,457 | 15,203 | 1,416 | 1,416 | 1,416 |
| \$10,000,000 under \$15,000,000..... | 197 | 47,202 | 1,411 | 13,831 | 16 | 373 | 17,111 | 1,411 | 33,877 | 1,416 | 1,416 | 1,416 |
| \$15,000,000 or more..... | 35 | 15,242 | 1,411 | 4,488 | - | 3 | 1,411 | 1,411 | 4,488 | 1,416 | 1,416 | 1,416 |
| Businesses with net profit, total..... | 6,758 | 37,808 | 1,344 | 2,218 | 10,849 | 6,758 | 6,758 | 6,758 | 21,680 | 1,416 | 16,135 | 14,590 |
| Nature of business not allocable | | | | | | | | | | | | |
| Businesses with and without net profit, total..... | 57,617 | 408,085 | 35,578 | 17,248 | 19,312 | 83,736 | 712,695 | 26,178 | 139,161 | 1,416 | 61,347 | 456,696 |
| Businesses with net profit, total..... | 47,364 | 369,335 | 15,179 | 103,335 | 17,443 | 78,336 | 681,378 | 24,776 | 136,315 | 1,416 | 45,624 | 311,728 |
| Under \$1,000..... | 14,344 | 31,168 | 4,732 | 7,564 | 756 | 12,874 | 38,178 | 4,760 | 16,417 | 1,416 | 1,416 | 1,416 |
| \$1,000 under \$5,000..... | 12,607 | 102,407 | 4,853 | 17,401 | 1,416 | 10,787 | 28,134 | 2,075 | 16,315 | 1,416 | 1,416 | 1,416 |
| \$5,000 under \$10,000..... | 5,708 | 25,298 | 1,188 | 11,882 | 843 | 1,862 | 22,633 | 1,887 | 13,503 | 1,416 | 1,416 | 1,416 |
| \$10,000 under \$25,000..... | 3,137 | 26,794 | 854 | 10,603 | 554 | 1,304 | 26,177 | 766 | 13,065 | 1,416 | 1,416 | 1,416 |
| \$25,000 under \$50,000..... | 1,712 | 16,181 | 198 | 7,368 | 1,456 | 4,552 | 36,832 | 1,634 | 14,766 | 1,416 | 1,416 | 1,416 |
| \$50,000 under \$100,000..... | 1,430 | 18,428 | 1,183 | 7,845 | 540 | 3,757 | 3,966 | 1,074 | 20,412 | 1,416 | 1,416 | 1,416 |
| \$100,000 under \$250,000..... | 1,117 | 42,074 | 830 | 7,215 | 10,234 | 1,341 | 17,111 | 1,457 | 17,744 | 1,416 | 1,416 | 1,416 |
| \$250,000 under \$500,000..... | 3,114 | 27,554 | 443 | 8,197 | 16 | 1,000 | 14,000 | 1,457 | 15,203 | 1,416 | 1,416 | 1,416 |
| \$500,000 under \$1,000,000..... | 217 | 7,554 | 41 | 1,860 | - | 676 | 14,000 | 1,457 | 15,203 | 1,416 | 1,416 | 1,416 |
| \$1,000,000 under \$1,500,000..... | 141 | 2,051 | 24 | 1,345 | - | 1,304 | 26,177 | 766 | 13,065 | 1,416 | 1,416 | 1,416 |
| \$1,500,000 under \$2,000,000..... | 147 | 2,428 | 41 | 1,618 | - | 2,100 | 36,421 | 1,521 | 22,969 | 1,416 | 1,416 | 1,416 |
| \$2,000,000 under \$3,000,000..... | 180 | 4,194 | 84 | 2,453 | - | 1,341 | 17,111 | 1,457 | 17,744 | 1,416 | 1,416 | 1,416 |
| \$3,000,000 under \$4,000,000..... | 213 | 12,001 | 56 | 3,994 | 8 | 1,000 | 14,000 | 1,457 | 15,203 | 1,416 | 1,416 | 1,416 |
| \$4,000,000 under \$5,000,000..... | 76 | 3,000 | 42 | 1,638 | 2 | 676 | 14,000 | 1,457 | 15,203 | 1,416 | 1,416 | 1,416 |
| \$5,000,000 under \$10,000,000..... | 147 | 4,328 | 1,428 | 6,354 | 1,751 | 1,304 | 26,177 | 766 | 13,065 | 1,416 | 1,416 | 1,416 |
| \$10,000,000 or more..... | 1 | 597 | 11 | 1,122 | 108 | 1,341 | 17,111 | 1,457 | 17,744 | 1,416 | 1,416 | 1,416 |
| Businesses with net profit, total..... | 10,253 | 38,750 | 20,399 | 26,387 | 1,869 | 8,154 | 33,178 | 2,539 | 216,393 | 2,180 | 7,901 | 11,225 |

*Less than \$1,000.

*Description of the Sample and Limitations of the Data.

BASIC TABLES

PARTNERSHIPS

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ACTIVE PARTNERSHIPS

Table 4. —NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

| Industrial Group | Number of partnerships | Partnerships with and without net profit | | | | Partnerships with net profit | | | |
|--|------------------------|--|---|---------------------------------|---|---|---------------------------|------------------------|---------------------------|
| | | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year Number of partnerships | Amount (Thousand dollars) | Number of partnerships | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industrial groups..... | 953,740 | 72,235,306 | 29,613,370 | 2,011,335 | 5,115,271 | 31,359 | 6,012,138 | 765,350 | 68,089,279 |
| Agriculture, forestry, and fisheries..... | 1,115 | 4,444,763 | 2,390,251 | 324,187 | 595,281 | 17,533 | 344,988 | 113,286 | 3,405,022 |
| Farms..... | 13,752 | 3,470,013 | 2,576,221 | 294,754 | 527,203 | 15,271 | 349,888 | 104,822 | 2,834,958 |
| Other agriculture, forestry, and fisheries..... | 10,163 | 774,750 | 313,530 | 314,433 | 68,078 | 2,262 | 45,100 | 8,464 | 560,064 |
| Mining..... | 13,375 | 1,034,473 | 422,131 | 106,522 | 159,803 | 978 | 19,529 | 11,290 | 760,774 |
| Crude petroleum and natural gas..... | 12,126 | 611,512 | 231,303 | 67,895 | 182,494 | 576 | 9,752 | 7,001 | 415,800 |
| Other mining and quarrying..... | 5,949 | 422,961 | 191,428 | 38,627 | 22,691 | 402 | 9,777 | 4,289 | 344,974 |
| Construction..... | 60,745 | 7,337,487 | 1,861,174 | 172,080 | 675,468 | 14,628 | 188,124 | 52,115 | 6,360,026 |
| General contractors..... | 15,249 | 2,374,018 | 653,817 | 99,561 | 294,203 | 2,311 | 62,048 | 15,625 | 3,651,847 |
| Special trade contractors..... | 37,959 | 4,963,469 | 944,331 | 66,074 | 357,539 | 14,107 | 123,640 | 33,189 | 2,584,067 |
| Contractors not allocable..... | 9,537 | 152,745 | 67,246 | 6,445 | 22,626 | 540 | 24,46 | 3,301 | 344,974 |
| Manufacturing..... | 7,745 | 5,004,457 | 2,411,225 | 135,438 | 628,420 | 35,393 | 729,073 | 11,555 | 7,015,187 |
| Food and kindred products, including beverages..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Textile mill products..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Apparel and other finished products made from fabrics and similar materials..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Lumber and wood products, except furniture..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Furniture and fixtures..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Printing, publishing, and allied industries..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Chemical and allied products..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Stone, clay, and glass products..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Primary metal industries..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Fabricated metal products, except machinery and transportation equipment..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Machinery, except electrical and transportation equipment..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Electrical machinery, equipment, and supplies..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Transportation equipment..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Other manufacturing industries..... | 1,113 | 2,287,771 | 1,344,744 | 55,173 | 104,701 | 6,142 | 129,783 | 6,051 | 1,931,485 |
| Transportation, communication, and sanitary services..... | 17,198 | 1,647,915 | 765,942 | 76,542 | 125,359 | 1,117 | 5,356 | 13,009 | 461,477 |
| Transportation..... | 15,708 | 961,690 | 687,691 | 70,978 | 106,310 | 1,020 | 4,821 | 11,711 | 859,711 |
| Water freight transportation and warehousing..... | 12,301 | 746,447 | 553,858 | 64,672 | 78,294 | 948 | 3,711 | 9,461 | 668,250 |
| Trucking, local and long distance..... | 1,347 | 644,713 | 503,744 | 51,459 | 84,375 | 316 | 1,226 | 3,916 | 522,510 |
| Public warehousing..... | 1,347 | 124,144 | 56,124 | 3,213 | 20,216 | 350 | 1,110 | 945 | 117,425 |
| Other transportation..... | 1,490 | 84,455 | 133,433 | 16,846 | 20,216 | 350 | 1,110 | 2,250 | 191,471 |
| Communication and sanitary services..... | 1,490 | 84,455 | 133,433 | 16,846 | 20,216 | 350 | 1,110 | 2,250 | 191,471 |
| Wholesale and retail trade..... | 317,676 | 42,414,470 | 1,355,547 | 73,776 | 2,417,337 | 26,772 | 7,545,428 | 263,421 | 37,134,123 |
| Wholesale trade..... | 47,484 | 15,115,120 | 4,565,614 | 114,776 | 694,416 | 3,423 | 1,114,094 | 41,399 | 13,254,494 |
| Groceries and related products..... | 14,444 | 3,348,121 | 634,943 | 24,186 | 148,637 | 1,183 | 880,442 | 1,774 | 2,405,455 |
| Farm products - raw materials..... | 4,944 | 544,848 | 214,525 | 13,458 | 2,419 | 2,419 | 16,313 | 1,774 | 4,230,453 |
| Other wholesalers..... | 4,778 | 1,224,841 | 1,603,121 | 83,873 | 148,436 | 17,421 | 595,349 | 21,337 | 8,434,945 |
| Retail trade..... | 27,624 | 27,172,991 | 6,349,389 | 342,428 | 1,771,382 | 215,396 | 3,119,665 | 236,027 | 41,420,647 |
| Food..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| General merchandise..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Apparel and accessories..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Furniture, home furnishings, and equipment..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Automotive dealers..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Gasoline service stations..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Eating and drinking places..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Building materials..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Hardware and farm equipment..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Antique stores and second-hand stores..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Drug stores and proprietary stores..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Liquor stores..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Newsdealers and newsstands; cigar stores and stands..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Florists..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Jewelry stores..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Other retail stores..... | 1,745 | 1,941,476 | 1,037,321 | 63,266 | 265,216 | 37,815 | 209,178 | 8,745 | 5,424,305 |
| Wholesale and retail trade not allocable..... | 18,143 | 2,425,269 | 570,039 | 31,272 | 136,539 | 13,651 | 267,569 | 14,445 | 2,186,043 |

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

¹Loss.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 5.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND INVENTORY, BY INDUSTRIAL DIVISION, BY SIZE OF BUSINESS RECEIPTS

| Industrial division and size of business receipts | Partnerships with and without net profit | | | | | | Partnerships with net profit | | | | | |
|--|--|---|---|------------------------------|-----------------------------------|---|------------------------------|---|------------------------------------|------------------------------|-----------------------------------|---|
| | Number of partnerships | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Net profit (less loss) | | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Business receipts (Thousand dollars) | Gross profit (Thousand dollars) | Net profit | | Inventory, end-of-year (Thousand dollars) |
| | | | | Amount (Thousand dollars) | As a percent of business receipts | | | | | Amount (Thousand dollars) | As a percent of business receipts | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| ALL INDUSTRIAL DIVISIONS¹ | | | | | | | | | | | | |
| Total..... | 913,840 | 78,235,308 | 28,613,370 | 8,116,274 | 10.4 | 6,012,338 | 765,450 | 68,089,279 | 25,691,611 | 9,087,164 | 13.3 | 5,007,292 |
| Under \$10,000..... | 269,407 | 1,157,434 | 911,701 | 332,518 | 28.7 | 100,879 | 183,312 | 833,033 | 70,392 | 483,159 | 58.0 | 49,968 |
| \$10,000 under \$20,000..... | 141,369 | 2,069,754 | 1,524,079 | 775,421 | 37.5 | 121,599 | 118,391 | 1,740,816 | 1,328,611 | 849,312 | 48.8 | 94,630 |
| \$20,000 under \$30,000..... | 85,295 | 2,098,400 | 1,356,404 | 361,981 | 17.3 | 167,103 | 73,534 | 1,806,787 | 1,194,711 | 422,436 | 23.4 | 130,431 |
| \$30,000 under \$50,000..... | 114,900 | 4,470,297 | 2,614,232 | 766,891 | 17.2 | 351,874 | 100,863 | 3,933,259 | 2,337,278 | 822,667 | 20.9 | 314,265 |
| \$50,000 under \$100,000..... | 138,165 | 9,796,315 | 4,664,755 | 1,565,761 | 16.0 | 850,862 | 123,799 | 8,802,633 | 4,310,653 | 1,676,727 | 19.0 | 735,784 |
| \$100,000 under \$200,000..... | 32,266 | 12,896,053 | 5,218,772 | 1,627,854 | 12.6 | 1,182,885 | 82,330 | 11,550,087 | 4,755,502 | 1,722,480 | 14.9 | 1,001,668 |
| \$200,000 under \$500,000..... | 55,638 | 16,789,028 | 5,527,465 | 1,358,973 | 8.1 | 1,722,951 | 49,002 | 14,732,775 | 5,030,904 | 1,481,141 | 10.1 | 1,225,434 |
| \$500,000 under \$1,000,000..... | 16,098 | 12,598,400 | 3,132,297 | 689,595 | 5.0 | 369,933 | 14,313 | 11,367,262 | 2,761,063 | 745,942 | 6.6 | 854,322 |
| \$1,000,000 under \$5,000,000..... | 5,135 | 9,084,830 | 2,472,551 | 501,096 | 5.5 | 529,896 | 4,031 | 7,101,621 | 2,116,947 | 571,408 | 8.0 | 384,715 |
| \$5,000,000 or more..... | 606 | 7,274,286 | 1,348,317 | 217,564 | 3.1 | 248,439 | 509 | 6,221,206 | 1,147,942 | 245,254 | 3.9 | 207,124 |
| Receipts not reported..... | 35,021 | - | 2,000,003 | 281,749 | (3) | 11,917 | 15,686 | - | 3,608 | 66,638 | (3) | 8,562 |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | | | |
| Total..... | 144,915 | 4,242,768 | 2,891,261 | 595,281 | 14.0 | 344,488 | 113,286 | 3,461,021 | 2,426,492 | 766,223 | 22.1 | 316,738 |
| Under \$10,000..... | 51,424 | 241,677 | 224,462 | 37,659 | 15.6 | 24,447 | 36,645 | 180,286 | 174,899 | 71,056 | 39.4 | 19,522 |
| \$10,000 under \$20,000..... | 31,507 | 463,312 | 426,400 | 113,297 | 24.5 | 25,763 | 34,138 | 367,578 | 341,080 | 134,080 | 34.3 | 23,914 |
| \$20,000 under \$30,000..... | 13,616 | 331,661 | 287,313 | 62,118 | 18.8 | 23,483 | 1,744 | 325,348 | 326,312 | 78,443 | 30.3 | 13,355 |
| \$30,000 under \$50,000..... | 13,310 | 552,529 | 413,471 | 132,120 | 20.3 | 55,073 | 11,799 | 511,787 | 362,363 | 115,982 | 26.9 | 49,766 |
| \$50,000 under \$100,000..... | 10,092 | 684,760 | 534,609 | 122,326 | 17.9 | 41,268 | 8,111 | 642,311 | 471,704 | 142,311 | 24.0 | 60,226 |
| \$100,000 under \$200,000..... | 4,352 | 595,223 | 446,668 | 71,564 | 12.0 | 38,164 | 3,182 | 567,690 | 365,072 | 84,896 | 17.1 | 33,200 |
| \$200,000 under \$500,000..... | 2,511 | 746,334 | 356,377 | 33,363 | 4.5 | 43,257 | 1,278 | 547,333 | 287,461 | 67,146 | 12.3 | 62,755 |
| \$500,000 under \$1,000,000..... | 426 | 278,157 | 114,349 | 11,399 | 4.2 | 22,763 | 354 | 230,262 | 87,423 | 14,726 | 6.4 | 16,954 |
| \$1,000,000 under \$5,000,000..... | 167 | 316,521 | 77,397 | 6,133 | 2.0 | 23,668 | 134 | 250,124 | 65,931 | 9,109 | 3.6 | 19,468 |
| \$5,000,000 or more..... | 11 | 74,314 | 14,457 | 1,943 | 2.1 | 4,308 | 10 | 66,632 | 14,786 | 2,137 | 2.5 | 9,186 |
| Receipts not reported..... | 17,444 | - | 1,488 | 32,773 | (3) | 11,444 | 13,179 | - | 1,463 | 46,337 | (3) | 8,562 |
| MINING | | | | | | | | | | | | |
| Total..... | 18,775 | 1,734,473 | 422,731 | 249,842 | 3 | 13,524 | 11,240 | 760,774 | 396,728 | 118,604 | 15.6 | 11,052 |
| Under \$10,000..... | 7,559 | 22,262 | 10,143 | 2,606 | 31 | 764 | 4,495 | 13,810 | 10,693 | 4,404 | 31.9 | 566 |
| \$10,000 under \$20,000..... | 3,661 | 43,622 | 27,779 | 8,673 | 19.9 | 1 | 2,487 | 35,436 | 24,064 | 9,723 | 27.4 | - |
| \$20,000 under \$30,000..... | 861 | 21,267 | 12,977 | 3,321 | 15.6 | 1,414 | 765 | 18,830 | 12,481 | 5,583 | 29.6 | 1,414 |
| \$30,000 under \$50,000..... | 1,247 | 47,800 | 28,800 | 3,566 | 7.5 | 526 | 358 | 37,775 | 22,229 | 5,206 | 13.8 | 320 |
| \$50,000 under \$100,000..... | 1,454 | 135,600 | 64,427 | 3,433 | 3.3 | 871 | 1,352 | 76,245 | 44,355 | 11,444 | 15.0 | - |
| \$100,000 under \$200,000..... | 798 | 170,000 | 89,416 | 4,111 | 2.4 | 545 | 671 | 92,711 | 52,629 | 21,315 | 23.0 | 545 |
| \$200,000 under \$500,000..... | 827 | 239,400 | 124,492 | 18,495 | 7.7 | 2,134 | 612 | 176,143 | 101,619 | 22,058 | 12.6 | 1,983 |
| \$500,000 under \$1,000,000..... | 147 | 133,343 | 63,343 | 9,688 | 7.3 | 2,357 | 153 | 102,527 | 45,818 | 12,644 | 12.4 | 1,423 |
| \$1,000,000 under \$5,000,000..... | 128 | 213,773 | 64,492 | 9,241 | 4.3 | 6,848 | 91 | 144,500 | 63,265 | 19,276 | 12.9 | 3,452 |
| \$5,000,000 or more..... | 14 | 49,768 | 31,147 | 41 | (4) | 3,987 | 6 | 59,347 | 18,975 | 6,901 | 11.6 | 1,349 |
| Receipts not reported..... | 1,460 | - | 2,411 | 21,811 | (3) | 286 | - | - | - | - | - | - |
| CONSTRUCTION | | | | | | | | | | | | |
| Total..... | 604,467 | 7,337,427 | 2,417,174 | 679,968 | 9.3 | 136,124 | 52,115 | 6,360,026 | 1,725,379 | 740,782 | 11.6 | 174,212 |
| Under \$10,000..... | 9,814 | 67,641 | 41,083 | 14,938 | 21.9 | 4,363 | 6,455 | 40,657 | 26,874 | 17,655 | 43.4 | 2,549 |
| \$10,000 under \$20,000..... | 13,187 | 146,266 | 97,167 | 48,324 | 33.0 | 3,365 | 8,404 | 129,844 | 80,126 | 51,628 | 39.8 | 3,665 |
| \$20,000 under \$30,000..... | 4,739 | 167,651 | 84,148 | 10,329 | 22.4 | 7,882 | 6,165 | 152,180 | 78,886 | 38,167 | 25.1 | 7,882 |
| \$30,000 under \$50,000..... | 3,727 | 144,521 | 74,198 | 19,664 | 20.9 | 8,172 | 8,746 | 144,844 | 74,878 | 30,850 | 23.2 | 7,896 |
| \$50,000 under \$100,000..... | 3,763 | 711,137 | 279,175 | 12,641 | 15.8 | 22,268 | 4,137 | 656,675 | 272,543 | 118,749 | 18.1 | 22,260 |
| \$100,000 under \$200,000..... | 4,762 | 1,113,411 | 287,883 | 138,684 | 10.7 | 11,883 | 5,900 | 890,887 | 275,906 | 113,964 | 12.8 | 39,625 |
| \$200,000 under \$500,000..... | 4,332 | 1,321,224 | 348,775 | 128,734 | 8.2 | 56,100 | 3,947 | 1,189,415 | 321,318 | 112,745 | 9.5 | 46,957 |
| \$500,000 under \$1,000,000..... | 1,411 | 832,400 | 176,311 | 53,086 | 6.4 | 19,686 | 1,057 | 720,900 | 162,030 | 60,671 | 8.4 | 22,769 |
| \$1,000,000 under \$5,000,000..... | 817 | 1,937,657 | 377,443 | 67,841 | 3.5 | 19,446 | 700 | 1,312,942 | 219,049 | 80,756 | 6.2 | 16,558 |
| \$5,000,000 or more..... | 14 | 1,165,135 | 197,125 | 36,872 | 3.2 | 6,765 | 85 | 914,872 | 138,775 | 49,779 | 5.4 | 4,651 |
| Receipts not reported..... | 1,301 | - | 44 | 11,887 | (3) | - | 289 | - | - | - | (3) | - |
| MANUFACTURING | | | | | | | | | | | | |
| Total..... | 76,765 | 8,406,967 | 2,417,174 | 679,968 | 7.8 | 724,773 | 41,555 | 7,315,187 | 2,214,940 | 699,127 | 10.0 | 608,990 |
| Under \$10,000..... | 7,833 | 36,284 | 19,483 | 4,111 | 11.1 | 3,716 | 5,269 | 26,356 | 16,433 | 8,973 | 34.1 | 2,207 |
| \$10,000 under \$20,000..... | 4,127 | 78,292 | 47,343 | 14,306 | 18.9 | 7,517 | 4,222 | 66,929 | 43,141 | 16,292 | 24.3 | 5,678 |
| \$20,000 under \$30,000..... | 3,022 | 44,141 | 27,720 | 13,141 | 13.5 | 7,421 | 3,157 | 79,676 | 41,471 | 18,335 | 23.8 | 3,715 |
| \$30,000 under \$50,000..... | 7,082 | 276,476 | 144,544 | 44,343 | 16.4 | 17,877 | 6,934 | 235,258 | 125,087 | 50,082 | 21.3 | 14,286 |
| \$50,000 under \$100,000..... | 6,611 | 685,671 | 245,133 | 12,143 | 11.9 | 66,638 | 8,245 | 632,238 | 282,708 | 110,825 | 17.5 | 48,352 |
| \$100,000 under \$200,000..... | 7,188 | 481,247 | 352,615 | 14,449 | 11.1 | 36,396 | 6,243 | 808,643 | 316,347 | 113,354 | 14.0 | 77,825 |
| \$200,000 under \$500,000..... | 4,143 | 1,014,447 | 348,428 | 128,844 | 7.1 | 121,168 | 6,448 | 1,002,357 | 599,422 | 161,827 | 9.5 | 150,740 |
| \$500,000 under \$1,000,000..... | 1,607 | 1,014,447 | 348,428 | 128,844 | 7.1 | 121,168 | 6,448 | 1,002,357 | 599,422 | 161,827 | 9.5 | 150,740 |
| \$1,000,000 under \$5,000,000..... | 1,161 | 1,014,447 | 348,428 | 128,844 | 7.1 | 121,168 | 6,448 | 1,002,357 | 599,422 | 161,827 | 9.5 | 150,740 |
| \$5,000,000 or more..... | 14 | 1,165,135 | 197,125 | 36,872 | 3.2 | 6,765 | 85 | 914,872 | 138,775 | 49,779 | 5.4 | 4,651 |
| Receipts not reported..... | 76 | - | 217 | 62,774 | (3) | 177 | 4 | - | - | - | (3) | - |
| TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICE | | | | | | | | | | | | |
| Total..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | 1,044 | 441,977 | 706,566 | 140,135 | 14.9 | 4,365 |
| Under \$10,000..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | 1,044 | 441,977 | 706,566 | 140,135 | 14.9 | 4,365 |
| \$10,000 under \$20,000..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | 1,044 | 441,977 | 706,566 | 140,135 | 14.9 | 4,365 |
| \$20,000 under \$30,000..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | 1,044 | 441,977 | 706,566 | 140,135 | 14.9 | 4,365 |
| \$30,000 under \$50,000..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | 1,044 | 441,977 | 706,566 | 140,135 | 14.9 | 4,365 |
| \$50,000 under \$100,000..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | 1,044 | 441,977 | 706,566 | 140,135 | 14.9 | 4,365 |
| \$100,000 under \$200,000..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | 1,044 | 441,977 | 706,566 | 140,135 | 14.9 | 4,365 |
| \$200,000 under \$500,000..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | 1,044 | 441,977 | 706,566 | 140,135 | 14.9 | 4,365 |
| \$500,000 under \$1,000,000..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | 1,044 | 441,977 | 706,566 | 140,135 | 14.9 | 4,365 |
| \$1,000,000 under \$5,000,000..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | 1,044 | 441,977 | 706,566 | 140,135 | 14.9 | 4,365 |
| \$5,000,000 or more..... | 1,140 | 1,467,447 | 774,443 | 124,774 | 12.3 | 6,086 | | | | | | |

ACTIVE PARTNERSHIPS

Table 5.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND INVENTORY, BY INDUSTRIAL DIVISION, BY SIZE OF BUSINESS RECEIPTS—Con

| Industrial division and size of business receipts | Partnerships with and without net profit | | | | | | Partnerships with net profit | | | | | |
|---|--|-------------------|--------------------------|------------------------|-----------------------------------|------------------------|------------------------------|-------------------|--------------|------------|-----------------------------------|------------------------|
| | Number of partnerships | Business receipts | Gross profit (less loss) | Net profit (less loss) | As a percent of business receipts | Inventory, end of year | Number of partnerships | Business receipts | Gross profit | Net profit | As a percent of business receipts | Inventory, end of year |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | | | |
| Total..... | 317,656 | 42,314,370 | 9,355,667 | 2,217,337 | 5.2 | 1,569,328 | 261,491 | 37,349,183 | 8,226,706 | 2,271,761 | 6.1 | 1,761,661 |
| Under \$10,000..... | 37,158 | 188,174 | 67,868 | 23,517 | 3.1 | 11,673 | 14,944 | 104,142 | 47,844 | 21,801 | 14.1 | 20,923 |
| \$10,000 under \$20,000..... | 31,336 | 468,733 | 177,442 | 46,616 | 9.9 | 71,846 | 23,344 | 359,341 | 144,142 | 63,284 | 17.6 | 17,632 |
| \$20,000 under \$30,000..... | 28,417 | 703,588 | 266,214 | 80,139 | 11.4 | 113,462 | 24,613 | 984,436 | 327,834 | 117,478 | 16.4 | 31,743 |
| \$30,000 under \$50,000..... | 45,597 | 1,792,704 | 651,856 | 220,173 | 12.3 | 282,121 | 44,447 | 1,471,766 | 506,376 | 237,149 | 15.0 | 225,963 |
| \$50,000 under \$100,000..... | 72,598 | 5,207,298 | 1,551,372 | 413,107 | 8.9 | 673,334 | 63,422 | 4,630,077 | 1,426,335 | 518,762 | 11.2 | 580,730 |
| \$100,000 under \$200,000..... | 54,661 | 7,433,343 | 2,000,101 | 514,476 | 6.8 | 440,487 | 44,089 | 6,898,744 | 1,821,161 | 559,675 | 8.1 | 826,324 |
| \$200,000 under \$500,000..... | 33,677 | 10,114,561 | 2,250,737 | 406,996 | 4.9 | 1,118,074 | 24,553 | 8,877,341 | 2,023,994 | 529,763 | 6.0 | 935,649 |
| \$500,000 under \$1,000,000..... | 10,817 | 8,988,596 | 1,580,461 | 311,151 | 3.5 | 788,246 | 9,700 | 8,232,636 | 1,404,332 | 337,324 | 4.1 | 703,255 |
| \$1,000,000 under \$5,000,000..... | 2,108 | 3,585,060 | 609,430 | 98,151 | 1.6 | 294,454 | 1,422 | 2,475,826 | 459,452 | 77,414 | 3.3 | 188,383 |
| \$5,000,000 or more..... | 328 | 4,247,928 | 149,185 | 26,444 | 0.6 | 147,410 | 377 | 3,764,441 | 174,323 | 32,834 | 0.9 | 136,039 |
| Receipts not reported..... | 494 | - | 299 | 2610 | (3) | - | 191 | - | - | 1,717 | (3) | - |
| Wholesale Trade | | | | | | | | | | | | |
| Total..... | 48,884 | 15,115,810 | 2,450,614 | 609,416 | 4.0 | 1,114,004 | 44,434 | 13,242,493 | 2,224,813 | 689,102 | 5.2 | 943,702 |
| Under \$10,000..... | 5,134 | 21,927 | 11,874 | 269 | 1.2 | 10,304 | 3,737 | 13,341 | 4,346 | 5,284 | 39.7 | 1,606 |
| \$10,000 under \$20,000..... | 3,127 | 43,128 | 24,462 | 9,831 | 22.8 | 2,635 | 2,744 | 38,062 | 21,155 | 11,004 | 30.7 | 2,225 |
| \$20,000 under \$30,000..... | 3,277 | 80,248 | 49,087 | 13,404 | 16.3 | 4,554 | 2,416 | 68,127 | 34,189 | 17,439 | 34.4 | 7,704 |
| \$30,000 under \$50,000..... | 5,189 | 197,362 | 101,320 | 34,985 | 20.3 | 14,323 | 4,232 | 160,508 | 90,118 | 44,379 | 27.6 | 13,516 |
| \$50,000 under \$100,000..... | 8,345 | 584,771 | 222,350 | 74,365 | 13.5 | 55,841 | 7,197 | 513,636 | 204,314 | 94,689 | 18.4 | 48,595 |
| \$100,000 under \$200,000..... | 7,744 | 1,102,382 | 295,396 | 85,560 | 7.8 | 102,916 | 4,409 | 1,000,644 | 276,662 | 95,468 | 9.6 | 95,589 |
| \$200,000 under \$500,000..... | 4,203 | 2,434,883 | 601,163 | 151,172 | 5.2 | 283,343 | 8,222 | 2,406,147 | 554,630 | 167,579 | 6.3 | 238,828 |
| \$500,000 under \$1,000,000..... | 5,448 | 5,731,387 | 1,285,534 | 219,012 | 3.8 | 451,387 | 6,253 | 5,444,454 | 1,404,332 | 221,766 | 4.0 | 431,648 |
| \$1,000,000 under \$5,000,000..... | 358 | 703,058 | 73,836 | 28,201 | (3) | 48,344 | 12 | 644,744 | 8,496 | 1,903 | 3.4 | 3,229 |
| \$5,000,000 or more..... | 270 | 3,705,871 | 128,592 | 22,072 | 0.6 | 134,382 | 231 | 3,416,450 | 114,813 | 25,348 | 0.8 | 116,512 |
| Receipts not reported..... | 289 | - | - | 2,473 | (3) | - | - | - | - | - | - | - |
| Retail Trade | | | | | | | | | | | | |
| Total..... | 250,629 | 25,378,891 | 6,334,389 | 1,471,382 | 5.8 | 3,139,665 | 206,607 | 21,426,647 | 5,645,186 | 1,436,184 | 7.5 | 2,580,009 |
| Under \$10,000..... | 27,909 | 150,742 | 49,991 | 25,280 | (3) | 44,586 | 1,850 | 85,204 | 33,734 | 12,825 | 15.1 | 18,261 |
| \$10,000 under \$20,000..... | 26,943 | 405,703 | 142,907 | 36,192 | 8.9 | 70,308 | 20,107 | 306,490 | 117,681 | 44,737 | 16.2 | 45,213 |
| \$20,000 under \$30,000..... | 23,684 | 588,778 | 203,498 | 62,151 | 10.6 | 100,238 | 20,028 | 498,641 | 177,539 | 69,471 | 14.0 | 80,717 |
| \$30,000 under \$50,000..... | 38,474 | 1,521,704 | 523,700 | 169,677 | 11.2 | 223,775 | 34,072 | 1,344,428 | 481,118 | 181,444 | 13.4 | 203,675 |
| \$50,000 under \$100,000..... | 60,425 | 4,329,079 | 1,251,320 | 398,113 | 8.3 | 581,443 | 53,220 | 3,857,658 | 1,142,922 | 397,129 | 10.3 | 504,408 |
| \$100,000 under \$200,000..... | 45,003 | 6,262,299 | 1,603,004 | 409,263 | 6.5 | 833,081 | 40,283 | 5,859,744 | 1,662,165 | 437,823 | 7.7 | 697,564 |
| \$200,000 under \$500,000..... | 21,821 | 6,415,875 | 1,467,028 | 298,920 | 4.7 | 756,004 | 12,444 | 5,659,831 | 1,244,464 | 322,074 | 5.8 | 622,830 |
| \$500,000 under \$1,000,000..... | 4,262 | 2,850,922 | 567,216 | 84,308 | 3.0 | 294,375 | 3,535 | 2,366,524 | 487,785 | 95,774 | 4.1 | 234,731 |
| \$1,000,000 under \$5,000,000..... | 1,490 | 2,435,174 | 460,185 | 54,036 | 2.2 | 206,715 | 1,179 | 1,924,022 | 381,662 | 62,708 | 3.3 | 111,617 |
| \$5,000,000 or more..... | 44 | 418,615 | 60,835 | 3,180 | 0.8 | 27,195 | 33 | 343,134 | 51,744 | 5,886 | 1.7 | 20,788 |
| Receipts not reported..... | 574 | - | - | 822 | (3) | - | 141 | - | - | 1,717 | (3) | - |
| Wholesale and Retail Trade Not Allocable | | | | | | | | | | | | |
| Total..... | 18,143 | 2,425,264 | 570,039 | 136,539 | 5.6 | 267,569 | 14,445 | 2,184,043 | 614,701 | 147,470 | 6.7 | 236,730 |
| Under \$10,000..... | 4,115 | 15,505 | 6,403 | 1,344 | 9.6 | 6,778 | 2,297 | 11,607 | 4,721 | 2,642 | 25.3 | 1,056 |
| \$10,000 under \$20,000..... | 1,266 | 19,302 | 6,473 | 593 | 3.0 | 3,414 | 883 | 14,474 | 4,366 | 1,878 | 13.0 | 3,744 |
| \$20,000 under \$30,000..... | 1,456 | 34,562 | 13,629 | 4,945 | 14.3 | 3,465 | 1,169 | 27,866 | 11,113 | 5,768 | 20.7 | 3,322 |
| \$30,000 under \$50,000..... | 1,934 | 73,643 | 26,836 | 10,517 | 14.3 | 9,323 | 1,743 | 61,818 | 25,440 | 11,077 | 16.8 | 8,772 |
| \$50,000 under \$100,000..... | 3,828 | 291,448 | 77,702 | 25,429 | 8.8 | 31,035 | 3,445 | 258,753 | 67,349 | 27,648 | 10.5 | 27,727 |
| \$100,000 under \$200,000..... | 1,914 | 288,662 | 95,696 | 24,653 | 9.2 | 44,570 | 1,627 | 231,350 | 82,334 | 25,904 | 11.2 | 43,161 |
| \$200,000 under \$500,000..... | 2,653 | 754,983 | 173,544 | 38,904 | 5.2 | 78,272 | 2,682 | 704,344 | 164,660 | 40,112 | 5.7 | 73,991 |
| \$500,000 under \$1,000,000..... | 607 | 406,294 | 84,686 | 11,831 | 4.1 | 40,884 | 556 | 372,153 | 77,974 | 17,784 | 4.8 | 36,626 |
| \$1,000,000 under \$5,000,000..... | 260 | 446,828 | 75,409 | 12,535 | 2.8 | 39,395 | 21 | 400,119 | 68,344 | 13,008 | 3.4 | 33,537 |
| \$5,000,000 or more..... | 14 | 113,442 | 9,758 | 1,397 | 1.2 | 5,033 | 12 | 100,512 | 8,810 | 1,600 | 1.6 | 4,739 |
| Receipts not reported..... | 96 | - | 299 | 2959 | (3) | - | - | - | - | - | - | - |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | | | |
| Total..... | 168,960 | 4,483,411 | 3,590,715 | 1,161,345 | 25.9 | - | 124,375 | 3,740,420 | 3,052,895 | 1,277,977 | 34.2 | - |
| Under \$10,000..... | 100,293 | 330,336 | 32,332 | 241,108 | 72.9 | - | 71,938 | 276,253 | 267,766 | 284,577 | 103.3 | - |
| \$10,000 under \$20,000..... | 25,667 | 364,250 | 350,617 | 401,421 | 110.2 | - | 22,388 | 318,168 | 307,343 | 419,162 | 131.7 | - |
| \$20,000 under \$30,000..... | 9,857 | 237,309 | 215,920 | 213,001 | 90.2 | - | 9,160 | 214,314 | 200,681 | 3,757 | 1.7 | - |
| \$30,000 under \$50,000..... | 10,373 | 395,488 | 357,270 | 7,075 | 1.8 | - | 9,222 | 350,897 | 319,357 | 14,381 | 4.1 | - |
| \$50,000 under \$100,000..... | 7,585 | 507,643 | 439,794 | 116,159 | 22.9 | - | 6,669 | 446,229 | 383,413 | 129,318 | 29.0 | - |
| \$100,000 under \$200,000..... | 3,843 | 539,221 | 376,988 | 112,854 | 20.9 | - | 3,237 | 448,299 | 312,167 | 114,305 | 25.5 | - |
| \$200,000 under \$500,000..... | 1,791 | 527,655 | 378,489 | 99,804 | 18.9 | - | 1,674 | 489,832 | 355,790 | 109,609 | 22.4 | - |
| \$500,000 under \$1,000,000..... | 521 | 367,263 | 232,722 | 61,986 | 16.9 | - | 447 | 309,702 | 134,824 | 66,643 | 21.3 | - |
| \$1,000,000 under \$5,000,000..... | 309 | 594,263 | 395,845 | 93,904 | 15.8 | - | 246 | 468,425 | 319,111 | 96,785 | 20.6 | - |
| \$5,000,000 or more..... | 43 | 619,383 | 515,611 | 40,035 | 6.5 | - | 32 | 414,296 | 391,048 | 40,035 | 9.5 | - |
| Receipts not reported..... | 8,678 | - | 1,127 | - | - | - | 1,362 | - | 1,645 | - | - | - |
| SERVICES | | | | | | | | | | | | |
| Total..... | 162,881 | 8,927,394 | 7,199,095 | 2,717,987 | 30.4 | 149,002 | 137,066 | 8,207,734 | 6,686,662 | 2,214,558 | 26.3 | 124,666 |
| Under \$10,000..... | 43,730 | 221,285 | 179,876 | 39,687 | 17.9 | 5,391 | 30,980 | 158,446 | 130,400 | 62,118 | 34.0 | 3,666 |
| \$10,000 under \$20,000..... | 29,332 | 432,694 | 347,034 | 123,307 | 28.5 | 11,474 | 25,410 | 377,187 | 306,474 | 134,364 | 35.6 | 10,307 |
| \$20,000 under \$30,000..... | 19,587 | 480,522 | 395,551 | 163,112 | 33.9 | 13,441 | 17,865 | 439,301 | 364,114 | 167,112 | 38.2 | 12,322 |
| \$30,000 under \$50,000..... | 24,940 | 974,749 | 780,286 | 289,640 | 29.7 | 18,215 | 22,070 | 866,433 | 694,192 | 294,512 | 34.2 | 15,433 |
| \$50,000 under \$100,000..... | 23,273 | 1,642,076 | 1,337,031 | 591,621 | 36.0 | 25,365 | 21,808 | 1,533,337 | 1,255,662 | 544,245 | 38.9 | 21,103 |
| \$100,000 under \$200,000..... | 12,953 | 1,772,581 | 1,490,216 | 661,480 | 37.3 | 26,005 | 12,281 | 1,683,488 | 1,417,113 | 671,748 | 40.2 | 23,606 |
| \$200,000 under \$500,000..... | 5,772 | 1,742,090 | 1,364,033 | 448,965 | 25.8 | 17,122 | 5,364 | 1,664,055 | 1,287,522 | 462,328 | 28.4 | 21,404 |
| \$500,000 under \$1,000,000..... | 855 | 574,406 | 456,276 | 153,704 | 26.8 | 5,498 | 786 | 527,642 | 422,037 | 158,416 | 30.5 | 5,844 |
| \$1,000,000 under \$5,000,000..... | 392 | 704,822 | 545,900 | 164,106 | 23.6 | 6,524 | 363 | 693,111 | 512,121 | 173,737 | 26.5 | 4,747 |
| \$5,000,000 or more..... | 38 | 382,171 | 303,330 | 83,989 | 22.0 | 567 | 36 | 381,341 | 299,156 | 82,113 | 21.5 | 607 |
| Receipts not reported..... | 2,004 | - | 2,438 | 21,624 | (3) | - | - | - | - | - | - | - |

¹Includes data for partnerships for which the nature of business could not be ascertained. These data for 12,465 partnership with and without net profit and 4,426 with net profit are not presented separately in this table.

²Loss. ³Percent not applicable.

⁴Less than .05 of one percent.

NOTE: See

ACTIVE PARTNERSHIPS

Table 6.--NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, GROSS LOSS, NET PROFIT, NET LOSS, AND INVENTORY, BY INDUSTRIAL DIVISION, BY SIZE OF NET PROFIT OR LOSS

| Industrial division and size of net profit or loss | Partnerships with net profit | | | | | Partnerships without net profit | | | | |
|---|------------------------------|--------------------------------------|---------------------------------|-------------------------------|---|---------------------------------|--------------------------------------|-------------------------------|-----------------------------|---|
| | Number of partnerships | Business receipts (Thousand dollars) | Gross profit (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Business receipts (Thousand dollars) | Gross loss (Thousand dollars) | Net loss (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| ALL INDUSTRIAL DIVISIONS¹ | | | | | | | | | | |
| Total..... | 1,300 | 11,394,477 | 1,691,611 | 9,061,104 | 5,101,248 | 13,390 | 10,146,429 | 118,257 | 970,890 | 1,005,040 |
| Under \$2,000..... | 1,211 | 1,786,511 | 1,415,768 | 131,177 | 418,330 | 11,360 | 2,297,217 | 3,134 | 72,484 | 205,334 |
| \$2,000 under \$5,000..... | 10,473 | 1,136,111 | 1,338,432 | 561,600 | 652,797 | 36,473 | 1,799,129 | 3,369 | 115,329 | 210,105 |
| \$5,000 under \$10,000..... | 1,293 | 11,439,042 | 1,248,843 | 1,248,843 | 949,221 | 17,400 | 1,554,708 | 4,294 | 119,666 | 186,174 |
| \$10,000 under \$20,000..... | 1,019 | 1,425,862 | 1,110,771 | 1,110,771 | 1,127,822 | 9,261 | 1,433,578 | 2,336 | 129,445 | 135,783 |
| \$20,000 under \$50,000..... | 79 | 10,225,413 | 1,051,679 | 2,265,732 | 1,145,395 | 5,731 | 1,275,797 | 13,869 | 169,977 | 131,025 |
| \$50,000 under \$200,000..... | 2,114 | 11,959,111 | 1,248,843 | 2,265,732 | 638,163 | 4,403 | 1,124,743 | 12,074 | 157,448 | 100,795 |
| \$200,000 under \$500,000..... | 1,639 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 14 | 304,349 | 4,406 | 55,509 | 22,998 |
| \$500,000 or more..... | 1 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 10 | 396,138 | 70,000 | 155,432 | 6,821 |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | |
| Total..... | 11,426 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,424 | 777,746 | 1,111 | 170,942 | 78,250 |
| Under \$2,000..... | 10,411 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,400 | 1,111,111 | 1,111 | 13,308 | 6,745 |
| \$2,000 under \$5,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 21,485 | 21,485 |
| \$5,000 under \$10,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 8,815 | 8,815 |
| \$10,000 under \$20,000..... | 13,809 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 3,668 | 3,668 |
| \$20,000 under \$50,000..... | 6,114 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,400 | 1,111,111 | 1,111 | 13,575 | 13,575 |
| \$50,000 under \$200,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 23,834 | 23,834 |
| \$200,000 under \$500,000..... | 1 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1 | 1,111,111 | 1,111 | 128 | 128 |
| \$500,000 or more..... | 1 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1 | 1,111,111 | 1,111 | - | - |
| MINING | | | | | | | | | | |
| Total..... | 11,426 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 6,781 | 1,111,111 | 1,111 | 178,407 | 8,477 |
| Under \$2,000..... | 10,411 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 6,781 | 1,111,111 | 1,111 | 1,675 | 73 |
| \$2,000 under \$5,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 6,169 | 31 |
| \$5,000 under \$10,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 6,052 | 857 |
| \$10,000 under \$20,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 6,957 | 447 |
| \$20,000 under \$50,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 8,864 | 271 |
| \$50,000 under \$200,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 31,711 | 2,386 |
| \$200,000 under \$500,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 3,016 | 125 |
| \$500,000 or more..... | 1 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 113,963 | 4,287 |
| CONSTRUCTION | | | | | | | | | | |
| Total..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 61,814 | 13,912 |
| Under \$2,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 3,138 | 2,111 |
| \$2,000 under \$5,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 2,195 | 2,195 |
| \$5,000 under \$10,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 389 | 389 |
| \$10,000 under \$20,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,947 | 1,947 |
| \$20,000 under \$50,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 6,617 | 6,617 |
| \$50,000 under \$200,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 7,318 | 561 |
| \$200,000 under \$500,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 14 | 14 |
| \$500,000 or more..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 17,458 | 78 |
| MANUFACTURING | | | | | | | | | | |
| Total..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 70,907 | 120,083 |
| Under \$2,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 3,892 | 12,127 |
| \$2,000 under \$5,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 5,322 | 20,800 |
| \$5,000 under \$10,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 14,028 | 14,028 |
| \$10,000 under \$20,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 11,970 | 11,970 |
| \$20,000 under \$50,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 30,151 | 30,151 |
| \$50,000 under \$200,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 18,179 | 18,179 |
| \$200,000 under \$500,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 12,697 | 12,697 |
| \$500,000 or more..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 1,111 |
| TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES | | | | | | | | | | |
| Total..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 14,776 | 991 |
| Under \$2,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,722 | 18 |
| \$2,000 under \$5,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 3,758 | 491 |
| \$5,000 under \$10,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 1 |
| \$10,000 under \$20,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 379 | - |
| \$20,000 under \$50,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 87 |
| \$50,000 under \$200,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 962 | 262 |
| \$200,000 under \$500,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | - | - |
| \$500,000 or more..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 132 |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | |
| Total..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 25,434 | 165,887 |
| Under \$2,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 1,111 |
| \$2,000 under \$5,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 1,111 |
| \$5,000 under \$10,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 1,111 |
| \$10,000 under \$20,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 1,111 |
| \$20,000 under \$50,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 1,111 |
| \$50,000 under \$200,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 1,111 |
| \$200,000 under \$500,000..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 1,111 |
| \$500,000 or more..... | 1,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111,111 | 1,111 | 1,111,111 | 1,111 | 1,111 | 1,111 |

Footnote at end of table. See text for explanatory statements and for "Definition of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table b.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, GROSS LOSS, NET PROFIT, NET LOSS, AND INVENTORY, BY INDUSTRIAL DIVISION, BY SIZE OF NET PROFIT OR LOSS—Continued

| Industrial division and size of net profit or loss | Partnerships with net profit | | | | | Partnerships with net loss | | | | |
|--|------------------------------|--|-------------------------------------|-----------------------------------|---|----------------------------|--|-----------------------------------|---------------------------------|---|
| | Number of partnerships | Business receipts (Thousands of dollars) | Gross profit (Thousands of dollars) | Net profit (Thousands of dollars) | Inventory, end of year (Thousands of dollars) | Number of partnerships | Business receipts (Thousands of dollars) | Gross loss (Thousands of dollars) | Net loss (Thousands of dollars) | Inventory, end of year (Thousands of dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| WHOLESALE AND RETAIL TRADE—Continued | | | | | | | | | | |
| Wholesale Trade | | | | | | | | | | |
| Total..... | 1,243 | 1,242,443 | 2,224,21 | 1,111,12 | 622,712 | 1,243 | 1,242,443 | 1,242,443 | 1,242,443 | 622,712 |
| Under \$2,000..... | 4,252 | 393,141 | 64,252 | 4,252 | 4,252 | 4,252 | 393,141 | 64,252 | 4,252 | 4,252 |
| \$2,000 under \$5,000..... | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$5,000 under \$10,000..... | 1,112 | 1,112 | 245,154 | 63,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$10,000 under \$20,000..... | 1,112 | 1,112 | 225,154 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$20,000 under \$50,000..... | 8,771 | 8,771 | 765,154 | 262,771 | 302,771 | 8,771 | 8,771 | 765,154 | 262,771 | 302,771 |
| \$50,000 under \$200,000..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| \$200,000 under \$500,000..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| \$500,000 or more..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Retail Trade | | | | | | | | | | |
| Total..... | 34,407 | 3,440,707 | 5,005,149 | 1,111,149 | 1,111,149 | 34,407 | 3,440,707 | 5,005,149 | 1,111,149 | 1,111,149 |
| Under \$2,000..... | 1,112 | 1,112 | 45,364 | 1,112 | 1,112 | 1,112 | 1,112 | 45,364 | 1,112 | 1,112 |
| \$2,000 under \$5,000..... | 1,112 | 1,112 | 745,149 | 1,112 | 1,112 | 1,112 | 1,112 | 745,149 | 1,112 | 1,112 |
| \$5,000 under \$10,000..... | 1,112 | 1,112 | 1,345,149 | 1,112 | 1,112 | 1,112 | 1,112 | 1,345,149 | 1,112 | 1,112 |
| \$10,000 under \$20,000..... | 1,112 | 1,112 | 1,345,149 | 1,112 | 1,112 | 1,112 | 1,112 | 1,345,149 | 1,112 | 1,112 |
| \$20,000 under \$50,000..... | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$50,000 under \$200,000..... | 1,112 | 1,112 | 45,230 | 1,112 | 1,112 | 1,112 | 1,112 | 45,230 | 1,112 | 1,112 |
| \$200,000 under \$500,000..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| \$500,000 or more..... | 1 | 1 | 12,368 | 1,112 | 1,112 | 1 | 1 | 12,368 | 1,112 | 1,112 |
| Wholesale and Retail Trade Not Allocable | | | | | | | | | | |
| Total..... | 1,112 | 1,112 | 51,701 | 1,112 | 1,112 | 1,112 | 1,112 | 51,701 | 1,112 | 1,112 |
| Under \$2,000..... | 1,112 | 1,112 | 21,124 | 1,112 | 1,112 | 1,112 | 1,112 | 21,124 | 1,112 | 1,112 |
| \$2,000 under \$5,000..... | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$5,000 under \$10,000..... | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$10,000 under \$20,000..... | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$20,000 under \$50,000..... | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$50,000 under \$200,000..... | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$200,000 under \$500,000..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| \$500,000 or more..... | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | |
| Total..... | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| Under \$2,000..... | 1,112 | 1,112 | 231,225 | 1,112 | 1,112 | 1,112 | 1,112 | 231,225 | 1,112 | 1,112 |
| \$2,000 under \$5,000..... | 1,112 | 1,112 | 343,293 | 1,112 | 1,112 | 1,112 | 1,112 | 343,293 | 1,112 | 1,112 |
| \$5,000 under \$10,000..... | 1,112 | 1,112 | 324,734 | 1,112 | 1,112 | 1,112 | 1,112 | 324,734 | 1,112 | 1,112 |
| \$10,000 under \$20,000..... | 1,112 | 1,112 | 142,977 | 1,112 | 1,112 | 1,112 | 1,112 | 142,977 | 1,112 | 1,112 |
| \$20,000 under \$50,000..... | 1,112 | 1,112 | 244,729 | 1,112 | 1,112 | 1,112 | 1,112 | 244,729 | 1,112 | 1,112 |
| \$50,000 under \$200,000..... | 1,112 | 1,112 | 44,624 | 1,112 | 1,112 | 1,112 | 1,112 | 44,624 | 1,112 | 1,112 |
| \$200,000 under \$500,000..... | 1,112 | 1,112 | 104,694 | 1,112 | 1,112 | 1,112 | 1,112 | 104,694 | 1,112 | 1,112 |
| \$500,000 or more..... | 103 | 103 | 202,862 | 1,112 | 1,112 | 103 | 103 | 202,862 | 1,112 | 1,112 |
| SERVICES | | | | | | | | | | |
| Total..... | 137,107 | 1,207,736 | 6,026,068 | 1,311,558 | 1,311,558 | 137,107 | 1,207,736 | 6,026,068 | 1,311,558 | 1,311,558 |
| Under \$2,000..... | 28,777 | 372,022 | 260,194 | 28,777 | 11,764 | 1,112 | 1,112 | 215 | 1,112 | 1,112 |
| \$2,000 under \$5,000..... | 23,389 | 529,487 | 374,213 | 79,423 | 13,212 | 1,112 | 1,112 | 464 | 1,112 | 1,112 |
| \$5,000 under \$10,000..... | 29,660 | 814,254 | 591,530 | 204,354 | 16,474 | 1,112 | 1,112 | 374 | 1,112 | 1,112 |
| \$10,000 under \$20,000..... | 21,768 | 1,204,702 | 862,875 | 304,814 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$20,000 under \$50,000..... | 20,896 | 1,897,509 | 1,511,189 | 661,599 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$50,000 under \$200,000..... | 1,356 | 2,224,433 | 1,112,112 | 1,112,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$200,000 under \$500,000..... | 818 | 562,799 | 494,213 | 231,544 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |
| \$500,000 or more..... | 210 | 598,796 | 576,842 | 237,902 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 |

¹Includes data for partnerships for which the nature of business could not be ascertained. These data for 1,243 partnerships with net profit, and 1,243 without net profit are not presented separately in this table.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 7.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET PROFIT, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS

| Industrial division and size of total assets | Partnerships with and without net profit | | | | | | Partnerships with net profit | | | | | |
|--|--|---|--|--|--------------------------------------|--|------------------------------|---|--|--|--------------------------------------|--|
| | Number of partnerships | Business receipts (Thousands of dollars) | Gross profit (Thousands of dollars) | Depreciation (Thousands of dollars) | Net profit (Thousands of dollars) | Total assets (Thousands of dollars) | Number of partnerships | Business receipts (Thousands of dollars) | Gross profit (Thousands of dollars) | Depreciation (Thousands of dollars) | Net profit (Thousands of dollars) | Total assets (Thousands of dollars) |
| ALL INDUSTRIAL DIVISIONS ¹ | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All active partnerships..... | 75,840 | 78,255,008 | 28,615,970 | 11,177,355 | 8,116,274 | - | 765,450 | 68,089,279 | 25,691,843 | 1,616,799 | 9,087,164 | - |
| Assets zero or not reported..... | 564,701 | 22,854,744 | 8,628,801 | 753,120 | 2,241,033 | - | 49,621 | 20,267,777 | 8,801,261 | 592,115 | 3,547,477 | - |
| Assets greater than zero, total..... | 295,139 | 55,380,264 | 18,987,169 | 1,384,235 | 4,875,241 | 35,818,155 | 315,829 | 47,821,502 | 16,890,582 | 1,024,684 | 5,539,687 | 25,709,314 |
| Under \$25,000..... | 179,419 | 7,812,580 | 2,746,495 | 156,867 | 1,380,669 | 1,879,083 | 145,630 | 7,110,890 | 2,474,778 | 130,687 | 1,458,801 | 1,540,548 |
| \$25,000 under \$50,000..... | 73,112 | 6,455,721 | 2,177,101 | 143,186 | 691,738 | 1,642,783 | 59,485 | 5,695,086 | 2,226,442 | 124,525 | 764,299 | 2,143,960 |
| \$50,000 under \$100,000..... | 65,669 | 3,775,879 | 1,442,751 | 158,276 | 84,142 | 1,254,587 | 54,371 | 3,338,127 | 1,490,311 | 174,295 | 98,035 | 3,834,349 |
| \$100,000 under \$250,000..... | 49,863 | 13,157,566 | 5,495,879 | 365,605 | 371,004 | 7,697,947 | 39,946 | 11,406,837 | 5,558,512 | 253,820 | 1,314,695 | 6,134,347 |
| \$250,000 under \$500,000..... | 14,116 | 7,706,613 | 2,995,106 | 175,426 | 171,183 | 4,750,722 | 16,735 | 6,490,778 | 1,813,146 | 129,163 | 581,673 | 3,575,607 |
| \$500,000 under \$1,000,000..... | 5,844 | 5,061,499 | 1,452,337 | 137,114 | 273,125 | 3,368,167 | 4,244 | 4,371,875 | 1,269,527 | 94,704 | 344,693 | 3,876,777 |
| \$1,000,000 under \$2,500,000..... | 1,431 | 3,114,771 | 211,932 | 84,343 | 157,143 | 1,951,394 | 1,027 | 2,588,684 | 207,911 | 70,739 | 170,714 | 1,504,627 |
| \$2,500,000 under \$5,000,000..... | 306 | 1,546,430 | 327,641 | 48,303 | 67,356 | 1,499,287 | 235 | 1,288,187 | 254,527 | 16,111 | 8,120 | 777,701 |
| \$5,000,000 under \$10,000,000..... | 180 | 622,693 | 139,011 | 23,719 | 25,662 | 1,213,919 | 94 | 495,064 | 195,700 | 4,788 | 57,500 | 621,936 |
| \$10,000,000 under \$25,000,000..... | 104 | 33,113 | 259,215 | 18,357 | 51,002 | 1,985,045 | 48 | 304,306 | 399,306 | 11,388 | 6,101 | 710,000 |
| \$25,000,000 under \$50,000,000..... | 12 | 256,943 | 108,145 | 1,114 | 26,584 | 782,679 | 14 | 168,799 | 88,421 | 870 | 23,154 | 471,443 |
| \$50,000,000 or more..... | 22 | 292,204 | 292,209 | 2,612 | 69,128 | 2,432,707 | 12 | 187,361 | 187,361 | 2,500 | 67,780 | 1,518,019 |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | | | |
| All active partnerships..... | 144,915 | 4,244,762 | 1,890,451 | 326,187 | 395,281 | - | 114,486 | 4,441,022 | 2,425,495 | 235,161 | 766,223 | - |
| Assets zero or not reported..... | 126,670 | 2,551,555 | 1,115,413 | 217,714 | 54,890 | - | 106,245 | 2,312,248 | 1,257,716 | 174,001 | 598,015 | - |
| Assets greater than zero, total..... | 18,245 | 1,693,207 | 775,038 | 108,473 | 340,391 | 2,013,923 | 11,241 | 2,128,774 | 1,167,779 | 69,160 | 168,208 | 1,094,746 |
| Under \$25,000..... | 6,153 | 11,504 | 69,144 | 5,317 | 14,715 | 67,196 | 4,850 | 76,294 | 55,380 | 3,650 | 21,865 | 44,610 |
| \$25,000 under \$50,000..... | 2,942 | 124,214 | 78,968 | 7,811 | 11,367 | 102,842 | 1,937 | 143,211 | 64,436 | 4,158 | 17,150 | 66,038 |
| \$50,000 under \$100,000..... | 4,523 | 357,777 | 203,668 | 2,644 | 13,298 | 266,104 | 1,373 | 428,776 | 177,162 | 10,671 | 23,357 | 153,508 |
| \$100,000 under \$250,000..... | 4,694 | 487,966 | 285,117 | 39,623 | 17,105 | 631,616 | 2,277 | 563,564 | 304,467 | 24,116 | 66,657 | 343,060 |
| \$250,000 under \$500,000..... | 844 | 134,556 | 47,187 | 15,729 | 8,380 | 285,314 | 478 | 164,844 | 81,662 | 7,017 | 23,403 | 182,440 |
| \$500,000 under \$1,000,000..... | 620 | 268,911 | 108,447 | 16,612 | 15,369 | 410,544 | 424 | 122,142 | 83,426 | 7,001 | 21,736 | 255,191 |
| \$1,000,000 under \$2,500,000..... | 61 | 8,534 | 27,821 | 1,347 | 444 | 80,071 | 27 | 28,594 | 23,494 | 2,164 | 2,748 | 37,382 |
| \$2,500,000 under \$5,000,000..... | 8 | 41,179 | 8,135 | 856 | 523 | 16,594 | 4 | 20,411 | 1,000 | 248 | 770 | 7,169 |
| \$5,000,000 under \$10,000,000..... | 23 | 16,117 | 441 | 4,36 | 21,512 | 149,86 | 1 | 1,222 | 53 | 127 | 174 | 5,348 |
| \$10,000,000 under \$25,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$25,000,000 under \$50,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$50,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| MINING | | | | | | | | | | | | |
| All active partnerships..... | 18,775 | 1,444,771 | 624,731 | 140,414 | 144,214 | - | 11,441 | 1,444,771 | 624,731 | 140,414 | 144,214 | - |
| Assets zero or not reported..... | 14,029 | 1,104,191 | 60,899 | 14,644 | 11,442 | - | 6,229 | 1,104,191 | 60,899 | 14,644 | 11,442 | - |
| Assets greater than zero, total..... | 4,746 | 340,580 | 61,832 | 25,770 | 132,772 | 1,347,583 | 5,214 | 340,580 | 61,832 | 25,770 | 132,772 | 1,347,583 |
| Under \$25,000..... | 2,114 | 78,491 | 49,451 | 4,774 | 1,441 | 70,146 | 1,222 | 11,894 | 29,422 | 1,890 | 10,355 | 15,470 |
| \$25,000 under \$50,000..... | 1,641 | 114,444 | 69,842 | 8,444 | 1,444 | 114,444 | 1,444 | 114,444 | 69,842 | 8,444 | 1,444 | 114,444 |
| \$50,000 under \$100,000..... | 69 | 2,444 | 4,444 | 1,444 | 1,444 | 2,444 | 69 | 2,444 | 4,444 | 1,444 | 1,444 | 2,444 |
| \$100,000 under \$250,000..... | 61 | 14,444 | 14,444 | 1,444 | 1,444 | 14,444 | 61 | 14,444 | 14,444 | 1,444 | 1,444 | 14,444 |
| \$250,000 under \$500,000..... | 68 | 14,444 | 59,444 | 14,444 | 14,444 | 14,444 | 68 | 14,444 | 59,444 | 14,444 | 14,444 | 14,444 |
| \$500,000 under \$1,000,000..... | 2 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 2 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$1,000,000 under \$2,500,000..... | 50 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 50 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$2,500,000 under \$5,000,000..... | 14 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 14 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$5,000,000 under \$10,000,000..... | 12 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 12 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$10,000,000 under \$25,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$25,000,000 under \$50,000,000..... | 1 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$50,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| CONSTRUCTION | | | | | | | | | | | | |
| All active partnerships..... | 6,345 | 7,000,987 | 1,861,174 | 171,185 | 408,444 | - | 4,117 | 6,960,144 | 1,744,444 | 144,444 | 740,782 | - |
| Assets zero or not reported..... | 37,664 | 2,108,190 | 694,887 | 147,144 | 144,144 | - | 1,117 | 1,826,794 | 622,720 | 38,544 | 305,664 | - |
| Assets greater than zero, total..... | 43,989 | 5,892,797 | 1,166,287 | 124,041 | 264,300 | 1,814,153 | 4,229 | 5,133,350 | 1,121,724 | 105,900 | 435,118 | 1,585,830 |
| Under \$25,000..... | 1,177 | 814,444 | 494,944 | 14,444 | 1,444 | 1,444 | 1,177 | 814,444 | 494,944 | 14,444 | 1,444 | 1,444 |
| \$25,000 under \$50,000..... | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$50,000 under \$100,000..... | 961 | 652,676 | 114,444 | 1,444 | 1,444 | 1,444 | 961 | 652,676 | 114,444 | 1,444 | 1,444 | 1,444 |
| \$100,000 under \$250,000..... | 4,787 | 1,861,174 | 214,444 | 1,444 | 1,444 | 1,444 | 4,787 | 1,861,174 | 214,444 | 1,444 | 1,444 | 1,444 |
| \$250,000 under \$500,000..... | 914 | 678,826 | 124,444 | 1,444 | 1,444 | 1,444 | 914 | 678,826 | 124,444 | 1,444 | 1,444 | 1,444 |
| \$500,000 under \$1,000,000..... | 287 | 664,489 | 144,444 | 1,444 | 1,444 | 1,444 | 287 | 664,489 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$1,000,000 under \$2,500,000..... | 151 | 224,444 | 1,444 | 1,444 | 1,444 | 1,444 | 151 | 224,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$2,500,000 under \$5,000,000..... | 36 | 224,444 | 1,444 | 1,444 | 1,444 | 1,444 | 36 | 224,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$5,000,000 under \$10,000,000..... | 8 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 8 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$10,000,000 under \$25,000,000..... | 1 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$25,000,000 under \$50,000,000..... | 1 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444 |
| \$50,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| MANUFACTURING | | | | | | | | | | | | |
| All active partnerships..... | 5,744 | 8,006,607 | 2,417,844 | 144,444 | 424,444 | - | 4,117 | 7,960,144 | 2,344,444 | 144,444 | 699,144 | - |
| Assets zero or not reported..... | 2,844 | 1,444,444 | 1,444,444 | 1,444,444 | 1,444,444 | - | 1,117 | 1,444,444 | 1,444,444 | 1,444,444 | 1,444,444 | - |
| Assets greater than zero, total..... | 29,900 | 6,562,163 | 1,444,444 | 144,444 | 280,000 | 1,444,153 | 3,999 | 6,515,700 | 1,444,444 | 144,444 | 554,700 | 2,315,618 |
| Under \$25,000..... | 11,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 11,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$25,000 under \$50,000..... | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$50,000 under \$100,000..... | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$100,000 under \$250,000..... | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$250,000 under \$500,000..... | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$500,000 under \$1,000,000..... | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$1,000,000 under \$2,500,000..... | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$2,500,000 under \$5,000,000..... | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$5,000,000 under \$10,000,000..... | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$10,000,000 under \$25,000,000..... | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$25,000,000 under \$50,000,000..... | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 | 1,444 | 1,444,444 | 144,444 | 1,444 | 1,444 | 1,444 |
| \$50,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |

Footnotes: 1. Includes partnerships with and without net profit. 2. Includes partnerships with and without net profit. 3. Includes partnerships with and without net profit. 4. Includes partnerships with and without net profit. 5. Includes partnerships with and without net profit. 6. Includes partnerships with and without net profit. 7. Includes partnerships with and without net profit. 8. Includes partnerships with and without net profit. 9. Includes partnerships with and without net profit. 10. Includes partnerships with and without net profit.

ACTIVE PARTNERSHIPS

Table 7.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET PROFIT, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

| Industrial division and size of total assets | Partnerships with and without net profit | | | | | | Partnerships with net profit | | | | | |
|---|--|---|---|------------------------------------|---|------------------------------------|------------------------------|---|---|------------------------------------|---|------------------------------------|
| | Number of partnerships | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Total assets (Thousand dollars) | Number of partnerships | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Total assets (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES | | | | | | | | | | | | |
| All active partnerships..... | 17,198 | 1,047,415 | 765,942 | 76,502 | 125,454 | - | 15,004 | 941,997 | 706,562 | 61,499 | 101,115 | - |
| Assets zero or not reported..... | 10,493 | 317,764 | 255,451 | 29,598 | 46,461 | - | 7,643 | 284,401 | 229,673 | 20,606 | 51,980 | - |
| Assets greater than zero, total..... | 6,705 | 730,146 | 510,491 | 46,904 | 78,993 | 477,992 | 7,361 | 657,596 | 476,889 | 40,893 | 49,135 | 407,218 |
| Under \$25,000..... | 3,513 | 133,360 | 116,762 | 9,303 | 22,445 | 40,387 | 3,765 | 147,642 | 110,767 | 7,447 | 20,648 | 33,010 |
| \$25,000 under \$50,000..... | 816 | 59,182 | 41,856 | 1,916 | 11,030 | 26,486 | 644 | 57,483 | 40,455 | 1,447 | 11,724 | 29,423 |
| \$50,000 under \$100,000..... | 1,432 | 145,797 | 99,438 | 12,595 | 15,102 | 102,544 | 1,103 | 117,732 | 84,249 | 9,110 | 15,721 | 80,780 |
| \$100,000 under \$250,000..... | 642 | 160,292 | 110,903 | 9,915 | 8,344 | 97,886 | 547 | 145,220 | 105,374 | 3,745 | 12,570 | 74,163 |
| \$250,000 under \$500,000..... | 165 | 61,351 | 45,958 | 5,543 | 5,148 | 54,425 | 157 | 56,637 | 42,426 | 1,144 | 5,444 | 51,486 |
| \$500,000 under \$1,000,000..... | 138 | 72,484 | 58,304 | 4,755 | 10,857 | 97,447 | 145 | 76,407 | 67,511 | 4,319 | 11,343 | 45,682 |
| \$1,000,000 under \$2,500,000..... | 15 | 47,396 | 32,000 | 2,370 | 4,272 | 20,477 | 11 | 38,575 | 14,727 | 1,032 | 3,273 | 14,563 |
| \$2,500,000 under \$5,000,000..... | 1 | 1,057 | 1,057 | 3 | 307 | 2,642 | 1 | 1,575 | 1,575 | - | 77 | 2,622 |
| \$5,000,000 under \$10,000,000..... | 2 | 47,427 | 13,444 | 26 | 2,104 | 17,272 | 2 | 47,427 | 13,444 | 26 | 2,104 | 17,272 |
| \$10,000,000 under \$25,000,000..... | 1 | 1,800 | 799 | 380 | 284 | 16,800 | 1 | 1,800 | 799 | 380 | 284 | 16,800 |
| \$25,000,000 under \$50,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$50,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | | | |
| All active partnerships..... | 317,656 | 42,919,970 | 9,355,047 | 473,776 | 2,217,437 | - | 261,491 | 37,494,183 | 8,384,903 | 414,313 | 2,471,761 | - |
| Assets zero or not reported..... | 167,817 | 12,170,940 | 2,784,374 | 161,052 | 780,824 | - | 13,006 | 10,808,652 | 2,718,744 | 157,478 | 872,558 | - |
| Assets greater than zero, total..... | 149,839 | 30,749,030 | 6,570,673 | 312,724 | 1,436,613 | 2,622,546 | 148,485 | 26,685,531 | 5,666,159 | 256,835 | 1,599,203 | 1,901,061 |
| Under \$25,000..... | 64,638 | 3,391,016 | 1,171,655 | 44,941 | 374,145 | 739,727 | 57,772 | 3,670,808 | 1,398,176 | 40,656 | 396,242 | 68,157 |
| \$25,000 under \$50,000..... | 32,284 | 3,928,134 | 1,001,433 | 52,132 | 239,047 | 1,153,862 | 26,441 | 3,453,065 | 894,914 | 44,112 | 263,348 | 460,938 |
| \$50,000 under \$100,000..... | 28,226 | 5,946,218 | 1,384,061 | 82,906 | 311,853 | 1,970,456 | 25,022 | 5,297,116 | 1,363,119 | 62,294 | 346,389 | 1,743,333 |
| \$100,000 under \$250,000..... | 18,697 | 8,011,957 | 1,413,811 | 68,406 | 314,948 | 2,806,460 | 17,555 | 6,856,114 | 1,423,507 | 74,035 | 349,099 | 2,320,837 |
| \$250,000 under \$500,000..... | 1,344 | 4,922,890 | 754,652 | 35,379 | 113,902 | 1,474,101 | 1,044 | 3,772,423 | 654,854 | 30,466 | 139,591 | 1,150,902 |
| \$500,000 under \$1,000,000..... | 1,302 | 2,328,638 | 396,336 | 18,663 | 56,389 | 878,282 | 887 | 1,944,459 | 327,844 | 16,341 | 68,502 | 601,583 |
| \$1,000,000 under \$2,500,000..... | 307 | 1,461,354 | 124,143 | 6,907 | 21,345 | 434,756 | 235 | 1,198,756 | 152,557 | 6,358 | 28,429 | 130,894 |
| \$2,500,000 under \$5,000,000..... | 29 | 364,827 | 30,724 | 1,757 | 3,375 | 99,403 | 19 | 216,470 | 23,584 | 1,179 | 4,955 | 67,890 |
| \$5,000,000 under \$10,000,000..... | 10 | 214,856 | 21,298 | 1,338 | 806 | 64,735 | 8 | 185,400 | 13,142 | 1,311 | 2,284 | 43,674 |
| \$10,000,000 under \$25,000,000..... | 2 | 1,540 | 1,540 | 5 | 453 | 20,854 | 2 | 1,540 | 1,540 | 5 | 453 | 20,854 |
| \$25,000,000 under \$50,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$50,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| Wholesale Trade | | | | | | | | | | | | |
| All active partnerships..... | 48,884 | 15,115,810 | 2,450,619 | 119,776 | 609,416 | - | 40,449 | 14,742,493 | 4,224,818 | 101,647 | 668,102 | - |
| Assets zero or not reported..... | 17,745 | 2,572,044 | 451,281 | 28,087 | 145,532 | - | 17,153 | 2,444,417 | 4,224,818 | 101,647 | 668,102 | - |
| Assets greater than zero, total..... | 31,139 | 12,543,766 | 1,999,338 | 91,689 | 463,884 | 2,371,426 | 23,296 | 12,298,076 | 1,799,971 | 7,997 | 511,841 | 2,598,493 |
| Under \$25,000..... | 10,496 | 824,060 | 269,002 | 8,301 | 48,281 | 140,441 | 9,446 | 781,477 | 247,774 | 7,111 | 10,131 | 40,533 |
| \$25,000 under \$50,000..... | 5,748 | 1,065,206 | 183,694 | 9,819 | 41,007 | 214,074 | 4,936 | 879,593 | 143,491 | 6,786 | 67,090 | 151,463 |
| \$50,000 under \$100,000..... | 5,741 | 1,744,337 | 400,117 | 17,601 | 84,886 | 414,441 | 4,936 | 1,744,337 | 400,117 | 17,601 | 84,886 | 414,441 |
| \$100,000 under \$250,000..... | 6,089 | 5,411,058 | 760,710 | 26,460 | 127,614 | 964,042 | 4,936 | 5,411,058 | 760,710 | 26,460 | 127,614 | 964,042 |
| \$250,000 under \$500,000..... | 2,038 | 2,544,597 | 303,155 | 14,641 | 54,641 | 710,284 | 1,032 | 2,211,454 | 297,944 | 14,641 | 54,641 | 710,284 |
| \$500,000 under \$1,000,000..... | 783 | 1,501,037 | 203,061 | 9,714 | 17,447 | 54,641 | 511 | 1,407,080 | 175,744 | 8,365 | 33,325 | 350,158 |
| \$1,000,000 under \$2,500,000..... | 192 | 1,060,421 | 98,358 | 3,129 | 17,542 | 207,441 | 152 | 844,681 | 35,686 | 2,719 | 18,106 | 21,793 |
| \$2,500,000 under \$5,000,000..... | 23 | 324,391 | 24,111 | 1,441 | 1,441 | 17,542 | 14 | 182,450 | 17,542 | 1,441 | 1,441 | 17,542 |
| \$5,000,000 under \$10,000,000..... | 7 | 124,451 | 11,129 | 384 | 1,121 | 17,542 | 7 | 124,451 | 11,129 | 384 | 1,121 | 17,542 |
| \$10,000,000 under \$25,000,000..... | 2 | 1,540 | 1,540 | 5 | 453 | 20,854 | 2 | 1,540 | 1,540 | 5 | 453 | 20,854 |
| \$25,000,000 under \$50,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$50,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| Retail Trade | | | | | | | | | | | | |
| All active partnerships..... | 250,629 | 25,478,841 | 6,904,428 | 354,000 | 1,607,921 | - | 219,042 | 21,920,647 | 5,464,184 | 284,180 | 1,636,189 | - |
| Assets zero or not reported..... | 140,656 | 8,411,455 | 2,182,524 | 102,745 | 587,971 | - | 111,217 | 7,727,438 | 1,744,753 | 105,446 | 664,884 | - |
| Assets greater than zero, total..... | 109,973 | 17,067,386 | 4,721,904 | 251,255 | 1,019,950 | 2,371,426 | 107,825 | 14,193,209 | 3,719,431 | 178,734 | 971,305 | 4,770,529 |
| Under \$25,000..... | 50,513 | 2,445,136 | 879,654 | 34,937 | 164,420 | 586,860 | 47,792 | 2,744,173 | 821,414 | 32,051 | 279,456 | 522,842 |
| \$25,000 under \$50,000..... | 25,355 | 2,727,872 | 784,134 | 42,116 | 184,646 | 84,429 | 21,902 | 2,669,888 | 716,891 | 35,264 | 306,282 | 179,344 |
| \$50,000 under \$100,000..... | 20,666 | 3,848,413 | 1,045,433 | 47,116 | 205,444 | 1,404,491 | 18,223 | 3,665,415 | 852,427 | 43,674 | 214,548 | 1,282,188 |
| \$100,000 under \$250,000..... | 11,315 | 4,944,464 | 1,045,433 | 47,116 | 205,444 | 1,404,491 | 9,726 | 4,883,110 | 807,159 | 42,308 | 181,605 | 1,074,098 |
| \$250,000 under \$500,000..... | 2,038 | 1,669,273 | 203,155 | 14,641 | 54,641 | 710,284 | 1,533 | 1,244,570 | 304,942 | 14,641 | 54,641 | 710,284 |
| \$500,000 under \$1,000,000..... | 434 | 1,704,139 | 203,061 | 9,714 | 17,447 | 54,641 | 302 | 1,407,080 | 175,744 | 8,365 | 33,325 | 350,158 |
| \$1,000,000 under \$2,500,000..... | 81 | 1,060,421 | 98,358 | 3,129 | 17,542 | 207,441 | 55 | 844,681 | 35,686 | 2,719 | 18,106 | 21,793 |
| \$2,500,000 under \$5,000,000..... | 6 | 324,391 | 24,111 | 1,441 | 1,441 | 17,542 | 5 | 216,470 | 17,542 | 1,441 | 1,441 | 17,542 |
| \$5,000,000 under \$10,000,000..... | 3 | 124,451 | 11,129 | 384 | 1,121 | 17,542 | 3 | 124,451 | 11,129 | 384 | 1,121 | 17,542 |
| \$10,000,000 under \$25,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$25,000,000 under \$50,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$50,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| Wholesale and Retail Trade not Allocable | | | | | | | | | | | | |
| All active partnerships..... | 18,143 | 2,425,264 | 500,034 | 31,272 | 136,539 | - | 14,445 | 2,184,943 | 514,900 | 28,486 | 147,470 | - |
| Assets zero or not reported..... | 4,416 | 586,341 | 144,471 | 10,170 | 47,521 | - | 4,236 | 541,197 | 144,755 | 9,474 | 11,461 | - |
| Assets greater than zero, total..... | 8,727 | 1,738,323 | 355,563 | 21,102 | 89,018 | 605,594 | 7,209 | 1,643,746 | 370,145 | 19,012 | 136,009 | 594,524 |
| Under \$25,000..... | 3,629 | 172,826 | 47,997 | 1,703 | 11,444 | 31,876 | 3,437 | 166,582 | 47,997 | 1,703 | 11,444 | 31,876 |
| \$25,000 under \$50,000..... | 1,481 | 135,555 | 40,507 | 2,197 | 8,450 | 48,659 | 1,003 | 134,774 | 37,230 | 2,197 | 8,450 | 48,659 |
| \$50,000 under \$100,000..... | 1,899 | 345,470 | 113,711 | 7,725 | 25,969 | 179,660 | 1,662 | 340,474 | 101,841 | 7,725 | 25,969 | 179,660 |
| \$100,000 under \$250,000..... | 1,293 | 506,953 | 88,114 | 25,826 | 25,826 | 188,408 | 1,262 | 471,744 | 77,992 | 25,826 | 25,826 | 188,408 |
| \$250,000 under \$500,000..... | 306 | 288,023 | 59,598 | 2,696 | 10,941 | 103,312 | 279 | 258,799 | 54,518 | 2,696 | 10,941 | 103,312 |
| \$500,000 under \$1,000,000..... | 85 | 151,462 | 24,194 | 1,446 | 3,471 | 57,775 | 72 | 135,707 | 25,694 | 1,446 | 3,471 | 57,775 |
| \$1,000,000 under \$2,500,000..... | 24 | 138,439 | 18,444 | 1,171 | 3,417 | 45,404 | 27 | 119,248 | 16,444 | 1,171 | 3,417 | 45,404 |
| \$2,500,000 under \$5,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$5,000,000 under \$10,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$10,000,000 under \$25,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$25,000,000 under \$50,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$50,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 7.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET PROFIT, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS—Continued

| Industrial division and size of total assets | Partnerships with and without net profit | | | | | | Partnerships with net profit | | | | | |
|--|--|---|---|------------------------------------|---|------------------------------------|------------------------------|---|------------------------------------|------------------------------------|----------------------------------|------------------------------------|
| | Number of partnerships | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Total assets (Thousand dollars) | Number of partnerships | Business receipts (Thousand dollars) | Gross profit (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Total assets (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | | | |
| All active partnerships..... | 168,361 | 1,483,411 | 3,596,715 | 347,237 | 1,161,345 | - | 126,375 | 3,740,920 | 3,052,893 | 273,142 | 1,277,977 | - |
| Assets zero or not reported..... | 87,946 | 1,022,700 | 872,182 | 106,773 | 370,145 | - | 65,450 | 910,992 | 780,682 | 79,009 | 401,508 | - |
| Assets greater than zero, total..... | 81,014 | 3,460,705 | 2,718,533 | 240,464 | 791,200 | 14,750,712 | 60,925 | 2,829,928 | 2,272,211 | 194,133 | 876,469 | 9,432,791 |
| Under \$25,000..... | 28,201 | 372,113 | 203,652 | 14,920 | 91,868 | 340,099 | 21,010 | 346,320 | 238,810 | 11,707 | 100,191 | 246,070 |
| \$25,000 under \$50,000..... | 14,887 | 196,748 | 140,120 | 17,670 | 47,339 | 545,065 | 10,974 | 161,718 | 127,755 | 14,106 | 54,460 | 408,042 |
| \$50,000 under \$100,000..... | 16,615 | 375,148 | 312,007 | 30,101 | 105,656 | 1,147,071 | 12,568 | 334,520 | 280,403 | 25,733 | 119,146 | 870,795 |
| \$100,000 under \$250,000..... | 13,651 | 614,257 | 439,336 | 57,246 | 140,285 | 2,162,154 | 10,778 | 544,031 | 389,515 | 49,822 | 154,901 | 1,736,334 |
| \$250,000 under \$500,000..... | 4,732 | 441,797 | 371,608 | 42,482 | 125,815 | 1,591,675 | 3,472 | 377,058 | 314,686 | 31,496 | 141,134 | 1,145,705 |
| \$500,000 under \$1,000,000..... | 1,923 | 308,842 | 219,805 | 29,298 | 62,735 | 1,280,624 | 1,472 | 270,341 | 196,375 | 23,518 | 70,343 | 1,022,707 |
| \$1,000,000 under \$2,500,000..... | 450 | 240,734 | 183,211 | 22,818 | 32,779 | 698,742 | 393 | 208,264 | 172,775 | 22,355 | 40,313 | 609,147 |
| \$2,500,000 under \$5,000,000..... | 267 | 147,261 | 114,854 | 9,508 | 38,279 | 932,207 | 128 | 90,447 | 73,359 | 3,827 | 39,180 | 458,002 |
| \$5,000,000 under \$10,000,000..... | 97 | 156,673 | 138,430 | 6,593 | 31,119 | 661,241 | 69 | 117,543 | 105,374 | 3,497 | 34,721 | 461,755 |
| \$10,000,000 under \$25,000,000..... | 148 | 145,936 | 145,409 | 6,617 | 26,046 | 1,756,041 | 36 | 100,733 | 100,206 | 4,625 | 30,333 | 534,592 |
| \$25,000,000 under \$50,000,000..... | 21 | 168,967 | 101,892 | 896 | 20,441 | 703,086 | 13 | 85,592 | 85,592 | 870 | 21,767 | 421,623 |
| \$50,000,000 or more..... | 22 | 292,209 | 292,209 | 2,615 | 69,138 | 2,932,707 | 14 | 187,361 | 187,361 | 2,577 | 69,980 | 1,518,619 |
| SERVICES | | | | | | | | | | | | |
| All active partnerships..... | 162,881 | 8,947,394 | 7,199,095 | 324,117 | 2,717,987 | - | 137,066 | 8,207,736 | 6,686,671 | 260,506 | 2,814,558 | - |
| Assets zero or not reported..... | 91,457 | 2,920,958 | 2,383,755 | 105,247 | 1,067,296 | - | 77,584 | 2,690,357 | 2,247,280 | 85,050 | 1,097,479 | - |
| Assets greater than zero, total..... | 71,424 | 6,026,436 | 4,815,340 | 218,870 | 1,650,691 | 3,069,930 | 59,482 | 5,517,379 | 4,439,391 | 175,456 | 1,717,079 | 2,364,958 |
| Under \$25,000..... | 47,284 | 1,903,943 | 1,633,219 | 47,632 | 675,700 | 428,794 | 49,447 | 1,755,948 | 1,513,545 | 38,075 | 694,819 | 355,463 |
| \$25,000 under \$50,000..... | 10,247 | 939,076 | 746,685 | 34,053 | 273,491 | 358,864 | 4,150 | 901,459 | 715,882 | 30,226 | 277,814 | 318,064 |
| \$50,000 under \$100,000..... | 7,489 | 942,641 | 748,014 | 37,023 | 257,089 | 541,782 | 6,239 | 958,215 | 669,089 | 32,010 | 263,343 | 445,024 |
| \$100,000 under \$250,000..... | 4,690 | 1,051,418 | 761,727 | 43,617 | 236,553 | 726,538 | 4,040 | 990,533 | 717,990 | 36,849 | 240,934 | 619,814 |
| \$250,000 under \$500,000..... | 1,003 | 416,728 | 311,460 | 15,693 | 79,387 | 316,868 | 383 | 343,768 | 254,996 | 10,214 | 85,746 | 192,265 |
| \$500,000 under \$1,000,000..... | 568 | 329,768 | 200,555 | 21,347 | 50,525 | 419,408 | 333 | 284,867 | 230,912 | 14,840 | 65,759 | 222,572 |
| \$1,000,000 under \$2,500,000..... | 117 | 211,650 | 168,948 | 13,435 | 38,162 | 150,632 | 80 | 184,015 | 148,896 | 4,423 | 43,024 | 107,237 |
| \$2,500,000 under \$5,000,000..... | 22 | 105,543 | 88,497 | 5,075 | 13,811 | 70,462 | 16 | 72,305 | 61,412 | 1,012 | 19,612 | 54,337 |
| \$5,000,000 under \$10,000,000..... | 1 | 26,411 | 26,411 | 165 | 5,720 | 6,492 | 1 | 26,411 | 26,411 | 165 | 5,720 | 6,392 |
| \$10,000,000 under \$25,000,000..... | 3 | 74,258 | 74,258 | 630 | 20,253 | 42,790 | 3 | 74,258 | 74,258 | 630 | 20,253 | 43,790 |
| \$25,000,000 under \$50,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$50,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |

¹Includes data for partnerships for which the nature of business could not be ascertained. These data for 12,000 partnerships with and without net profit and 9,263 with net profit are not presented separately in this table.

²Loss.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

BASIC TABLES

CORPORATIONS

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SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

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ACTIVE CORPORATIONS

Table 8.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL GROUP

| Industrial group | Returns with and without net income | | | | | | Inventory, end-of-year ¹ | |
|--|-------------------------------------|--|--------------------------------------|---|---------------------------------|--|-------------------------------------|---------------------------|
| | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All industrial groups..... | 990,381 | 735,338,092 | 696,593,934 | 173,685,047 | 18,677,093 | 38,522,869 | 451,333 | 79,966,320 |
| Agriculture, forestry, and fisheries..... | 13,945 | 3,613,666 | 3,454,765 | 1,152,211 | 152,352 | 143,561 | 5,516 | 395,203 |
| Mining..... | 12,117 | 10,105,633 | 9,629,295 | 3,892,475 | 644,869 | 831,761 | 3,683 | 827,904 |
| Metal mining..... | 1,073 | 1,710,148 | 1,621,954 | 687,238 | 75,302 | 180,869 | 198 | 220,244 |
| Bituminous coal and lignite mining..... | 1,481 | 2,040,982 | 1,982,687 | 1,122,315 | ~6,792 | ~6,792 | 389 | 98,239 |
| Crude petroleum and natural gas..... | 6,219 | 4,334,498 | ~1,153,068 | 1,987,543 | 330,065 | ~14,614 | 1,384 | 307,555 |
| Mining and quarrying of nonmetallic minerals, and anthracite mining..... | 3,34~ | 2,019,605 | 1,871,586 | 687,146 | 126,987 | 184,486 | 1,702 | 201,866 |
| Construction..... | 59,847 | 28,561,305 | 28,147,531 | 4,572,509 | 524,643 | 658,894 | 27,596 | 1,302,902 |
| General building contractors..... | 17,546 | 9,663,009 | 9,541,802 | 980,419 | 79,225 | 140,191 | 6,074 | 435,263 |
| General contractors other than building..... | 4,834 | 8,772,708 | 8,518,483 | 1,488,577 | 311,010 | 319,060 | 3,158 | 163,823 |
| Special trade contractors..... | 30,534 | 9,930,413 | 9,846,682 | 2,060,448 | 129,370 | 191,307 | 18,067 | 680,183 |
| Contractors not allocable..... | 1,933 | 245,175 | 240,564 | ~3,065 | 5,038 | 8,336 | 297 | 43,633 |
| Manufacturing..... | 150,696 | 329,432,571 | 324,134,678 | 88,662,202 | 8,529,655 | 18,500,494 | 124,773 | 49,642,618 |
| Beverage industries..... | 3,394 | 7,810,326 | 7,726,635 | 3,244,682 | 176,169 | 426,817 | 3,173 | 1,222,056 |
| Food and kindred products..... | 14,264 | 48,804,144 | ~8,495,654 | 9,478,897 | 685,562 | 1,620,226 | 12,247 | 3,978,328 |
| Tobacco manufactures..... | 186 | 4,520,206 | ~5,111,746 | 1,474,747 | 29,368 | 514,781 | 166 | 2,337,317 |
| Textile mill products..... | ~750 | 12,105,278 | 11,442,729 | 2,232,794 | 302,769 | ~12,117 | 4,661 | 2,301,187 |
| Apparel and other finished products made from fabrics and similar materials.. | 15,727 | 11,016,499 | 10,448,888 | 2,274,913 | 76,882 | 183,534 | 11,914 | 1,406,095 |
| Lumber and wood products, except furniture..... | 7,508 | 6,406,252 | 6,344,104 | 1,466,458 | 181,597 | 300,284 | 6,142 | 962,791 |
| Furniture and fixtures..... | 5,279 | 4,360,769 | 4,301,309 | 1,101,957 | 65,712 | 151,068 | 4,893 | 649,027 |
| Paper and allied products..... | 3,300 | 10,321,688 | 10,730,134 | 3,326,853 | 392,594 | 880,998 | 2,985 | 1,359,479 |
| Printing, publishing, and allied industries..... | 17,406 | 11,733,948 | 11,480,498 | 3,925,293 | 240,329 | 737,746 | 11,747 | 888,349 |
| Chemicals and allied products..... | 8,075 | 23,287,577 | 22,749,793 | 8,970,706 | 967,547 | 2,589,433 | 7,060 | 3,519,483 |
| Petroleum refining and related industries..... | 747 | 36,563,408 | 35,081,978 | 8,805,578 | 1,241,423 | 1,354,341 | 525 | 3,132,649 |
| Rubber and miscellaneous plastics products..... | 3,262 | 6,486,681 | 6,490,000 | 2,014,535 | 195,281 | 421,982 | 2,800 | 1,187,705 |
| Leather and leather products..... | 2,854 | 3,145,715 | 3,146,506 | 741,829 | 37,904 | 112,814 | 2,553 | 565,061 |
| Stone, clay, and glass products..... | 6,856 | 3,359,114 | ~3,281,614 | 3,226,163 | 401,707 | 836,812 | 6,046 | 1,174,860 |
| Primary metal industries..... | 3,924 | 24,363,371 | 23,744,317 | 6,712,422 | 841,643 | 1,639,437 | 3,400 | 4,996,331 |
| Fabricated metal products (including ordnance), except machinery and transportation equipment..... | 14,626 | 17,425,344 | 17,321,613 | 4,634,700 | 392,523 | 437,147 | 12,749 | 3,641,803 |
| Machinery, except electrical and transportation equipment..... | 14,888 | 22,337,242 | 21,671,392 | 7,151,414 | 722,654 | 1,455,156 | 12,242 | 5,281,260 |
| Electrical machinery, equipment, and supplies..... | 1,348 | 19,973,135 | 19,771,160 | 5,937,935 | ~20,686 | 1,276,645 | 5,164 | 3,498,455 |
| Transportation equipment, except motor vehicles..... | 2,121 | 15,625,126 | 15,346,430 | 2,631,329 | 717,306 | 1,316,306 | 1,849 | 2,879,409 |
| Motor vehicles and motor vehicle equipment..... | 1,460 | 14,873,276 | 14,761,159 | ~4,747,718 | 696,921 | 1,085,344 | 1,340 | 2,823,183 |
| Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks..... | 2,711 | 5,439,412 | 5,454,733 | 1,444,214 | 146,344 | 475,165 | 2,247 | 1,169,151 |
| Other manufacturing industries..... | 19,615 | 6,474,618 | 6,241,185 | ~4,747,718 | 138,129 | 246,161 | 8,870 | 1,268,639 |
| Transportation, communication, electric, gas, and sanitary services..... | 37,920 | 55,965,344 | 54,433,312 | 21,477,434 | ~4,317,177 | ~4,722,321 | 6,988 | 2,709,588 |
| Transportation..... | 27,952 | 27,604,360 | 27,471,367 | 8,377,438 | 1,624,426 | 960,385 | ~4,279 | 833,969 |
| Communication..... | 5,466 | 12,472,037 | 12,436,444 | 5,338,114 | 58,252 | 2,282,924 | 1,556 | 588,500 |
| Electric and gas companies and systems..... | 1,065 | 16,397,344 | 16,344,444 | 8,124,244 | 1,764,854 | 2,442,423 | 646 | 1,270,982 |
| Water supply and other sanitary services..... | 2,337 | 371,263 | 361,108 | 197,411 | 40,152 | 64,242 | 507 | 16,137 |
| Wholesale and retail trade..... | 311,477 | 228,769,104 | 227,736,674 | ~841,771 | 1,820,882 | ~4,324,978 | 253,128 | 24,230,000 |
| Wholesale trade..... | 102,342 | 112,039,414 | 110,529,604 | 16,443,484 | ~4,346 | 1,488,498 | 75,173 | 10,760,769 |
| Groceries and related products..... | 12,335 | 20,445,671 | 20,398,980 | 2,467,467 | 92,411 | 1,488,498 | 8,983 | 1,147,759 |
| Electrical goods, hardware, and plumbing and heating equipment and supplies | 10,454 | 10,505,457 | 10,389,434 | 1,874,467 | ~4,466 | 214,466 | ~4,088 | 1,444,807 |
| Other wholesalers..... | 79,551 | 81,088,686 | 79,820,144 | 12,066,467 | ~4,346 | 1,488,498 | 70,192 | 8,164,203 |
| Retail trade..... | 134,005 | 136,345,444 | 136,257,421 | 26,788,247 | 1,144,411 | 2,338,444 | 119,444 | 12,321,687 |
| Food..... | 12,021 | 26,822,447 | 26,755,244 | 5,218,666 | 239,801 | ~4,411 | 4,411 | 1,151,320 |
| General merchandise..... | 11,556 | 21,973,687 | 21,936,444 | 7,777,444 | ~4,411 | 1,488,498 | 4,712 | 3,214,444 |
| Apparel and accessories..... | 23,275 | 7,543,717 | 7,481,333 | 2,577,426 | 81,521 | 144,411 | 21,104 | 1,291,447 |
| Furniture, home furnishings, and equipment..... | 18,321 | 4,924,341 | 4,846,444 | 1,617,420 | ~4,783 | ~4,404 | 22,482 | 842,917 |
| Automotive dealers..... | 27,714 | 22,380,248 | 22,197,283 | 3,084,444 | 124,444 | 33,138 | 18,667 | 2,454,209 |
| Gasoline service stations..... | ~411 | 1,384,466 | 1,370,444 | 304,411 | 14,931 | 2,288 | 4,228 | 52,274 |
| Eating and drinking places..... | 27,163 | 4,214,444 | 4,146,444 | 1,472,071 | 117,375 | ~4,411 | 18,774 | 107,331 |
| Building materials..... | 11,555 | 4,633,082 | 4,611,442 | 1,052,071 | 52,371 | 91,622 | 11,730 | 787,844 |
| Hardware and farm equipment..... | 7,987 | 1,862,063 | 1,823,646 | ~4,411 | 16,981 | 24,396 | 6,593 | 489,224 |
| Other retail stores..... | ~4,411 | 11,124,161 | 11,034,443 | 3,224,842 | 141,813 | 228,766 | 36,444 | 1,561,587 |
| Wholesale and retail trade not allocable..... | 22,730 | 4,824,431 | 4,654,444 | 2,482,930 | 106,825 | 148,452 | 17,456 | 1,147,584 |
| Finance, insurance, and real estate..... | 293,428 | 60,013,793 | 33,344,244 | ~4,625,162 | 1,625,162 | 7,487,264 | ~4,411 | ~4,411 |
| Banking..... | 14,853 | 10,496,678 | 10,496,678 | 232,785 | 2,890,187 | ~4,411 | ~4,411 | ~4,411 |
| Credit agencies other than banks..... | 42,069 | 6,128,204 | 2,087,206 | 73,278 | 707,775 | ~4,411 | ~4,411 | ~4,411 |
| Holding and other investment companies..... | 9,367 | 1,805,822 | 79,482 | 19,235 | 1,335,442 | ~4,411 | ~4,411 | ~4,411 |
| Security and commodity brokers, dealers, exchanges, and services..... | 2,434 | 659,690 | 353,323 | 6,127 | 71,212 | ~4,411 | ~4,411 | ~4,411 |
| Insurance carriers..... | 3,067 | 30,612,373 | 25,287,898 | ~4,411 | ~4,411 | 1,344,710 | ~4,411 | ~4,411 |
| Insurance agents, brokers, and service..... | 14,762 | 1,193,731 | 1,077,816 | 23,244 | 14,334 | ~4,411 | ~4,411 | ~4,411 |
| Real estate..... | 206,976 | 8,147,390 | 2,724,441 | 1,134,447 | 1,704,444 | ~4,411 | ~4,411 | ~4,411 |
| Services..... | 497,200 | 18,678,063 | 17,744,643 | 8,485,025 | 1,557,596 | 742,746 | 28,757 | 836,984 |
| Hotels, rooming houses, camps, and other lodging places..... | 10,715 | 2,225,146 | 2,014,244 | 1,131,731 | 178,463 | 38,417 | 2,926 | 56,136 |
| Personal services..... | 17,144 | 2,683,665 | 2,646,215 | 1,244,214 | 115,754 | 48,444 | 7,566 | 115,444 |
| Laundries, laundry services, and cleaning and dyeing plants..... | 1,152 | 1,886,842 | 1,864,453 | 847,442 | 85,300 | 60,435 | 3,234 | 48,571 |
| Photographic studios, including commercial photography..... | 1,463 | 187,422 | 186,441 | 74,377 | ~4,411 | 3,477 | 910 | 7,132 |
| Other personal services..... | 5,339 | 608,401 | 599,421 | 368,444 | 26,302 | 44,444 | 3,352 | 25,154 |
| Business services..... | 27,384 | 5,957,925 | 5,726,704 | 2,561,338 | 273,309 | 344,444 | 4,815 | 136,821 |
| Advertising..... | 4,343 | 2,761,315 | 2,737,195 | 835,201 | 32,147 | ~4,411 | ~4,411 | ~4,411 |
| Other business services..... | 21,041 | 3,196,610 | 2,989,509 | 1,726,087 | 247,162 | 247,465 | 3,861 | 109,408 |
| Automobile repair, services, and garages..... | 10,483 | 1,387,455 | 1,293,144 | ~4,411 | ~4,411 | ~4,411 | ~4,411 | ~4,411 |
| Other repair services..... | 4,730 | 518,326 | ~4,411 | ~4,411 | ~4,411 | ~4,411 | ~4,411 | ~4,411 |
| Motion pictures..... | ~4,411 | 2,361,144 | 2,224,444 | 812,411 | ~4,411 | ~4,411 | ~4,411 | ~4,411 |
| Amusement and recreation services, except motion pictures..... | 10,148 | 1,474,382 | 1,446,117 | 817,411 | ~4,411 | ~4,411 | ~4,411 | ~4,411 |
| Other services..... | 11,993 | 1,981,822 | 1,936,441 | 1,004,110 | ~4,411 | ~4,411 | ~4,411 | ~4,411 |
| Nature of business not allocable..... | 13,251 | 209,457 | 142,742 | 103,444 | 7,357 | 845 | 892 | 21,032 |

Footnote on page 58. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 8.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Returns with net income | | | | | | | Inventory end-of-year ¹ | |
|---|-------------------------|---|---|--|------------------------------------|----------------------------------|-------------------|------------------------------------|--|
| | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Number of returns | Amount (Thousand dollars) | |
| | | | | | | | | | |
| (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | | |
| All industrial groups..... | 611,131 | 632,342,814 | 1,599,575,755 | 154,236,170 | 15,582,519 | 43,489,773 | 296,818 | 68,425,656 | |
| Agriculture, forestry, and fisheries..... | 7,654 | 2,761,341 | 2,641,189 | 986,941 | 103,155 | 230,662 | 3,447 | 324,898 | |
| Mining..... | 5,556 | 7,937,267 | 7,544,354 | 3,277,504 | 439,318 | 1,189,790 | 2,206 | 662,114 | |
| Metal mining..... | 133 | 1,410,786 | 1,338,620 | 418,310 | 50,713 | 245,331 | 101 | 177,618 | |
| Bituminous coal and lignite mining..... | 800 | 1,582,063 | 1,455,051 | 439,342 | 82,439 | 72,584 | 286 | 79,350 | |
| Crude petroleum and natural gas..... | 2,585 | 3,228,031 | 3,101,324 | 1,495,086 | 203,579 | 589,289 | 578 | 240,553 | |
| Mining and quarrying of nonmetallic minerals, and anthracite mining..... | 1,978 | 1,716,387 | 1,573,759 | 624,200 | 102,587 | 232,586 | 1,241 | 164,743 | |
| Construction..... | 35,223 | 23,369,892 | 23,019,326 | 3,892,399 | 402,758 | 937,558 | 18,077 | 962,548 | |
| General building contractors..... | 4,814 | 7,929,694 | 7,834,373 | 861,581 | 61,008 | 224,407 | 3,857 | 311,714 | |
| General contractors other than building..... | 6,043 | 7,221,594 | 7,138,467 | 1,301,475 | 244,787 | 399,808 | 2,104 | 138,908 | |
| Special trade contractors..... | 18,668 | 8,038,138 | 7,970,142 | 1,687,786 | 33,079 | 299,542 | 11,860 | 473,347 | |
| Contractors not allocable..... | 692 | 180,467 | 176,344 | 35,557 | 3,884 | 11,241 | 190 | 38,629 | |
| Manufacturing..... | 95,303 | 242,839,015 | 288,027,438 | 81,365,379 | 7,502,004 | 20,291,170 | 83,658 | 44,099,142 | |
| Beverage industries..... | 2,180 | 6,444,080 | 6,869,106 | 2,882,960 | 144,589 | 453,875 | 2,058 | 1,079,620 | |
| Food and kindred products..... | 9,637 | 42,326,446 | 42,053,167 | 8,653,907 | 694,256 | 1,714,859 | 8,589 | 3,590,362 | |
| Tobacco manufactures..... | 132 | 4,495,130 | 4,487,164 | 1,976,157 | 29,059 | 514,300 | 122 | 2,331,942 | |
| Textile mill products..... | 3,569 | 10,339,686 | 10,202,183 | 2,646,424 | 251,400 | 512,024 | 3,037 | 1,948,151 | |
| Apparel and other finished products made from fabrics and similar materials..... | 9,426 | 8,889,397 | 8,834,626 | 1,874,688 | 57,774 | 268,128 | 8,220 | 1,127,875 | |
| Lumber and wood products, except furniture..... | 4,503 | 5,323,596 | 5,099,368 | 1,224,470 | 146,451 | 360,938 | 3,908 | 770,228 | |
| Furniture and fixtures..... | 3,119 | 3,487,973 | 3,457,477 | 933,454 | 51,628 | 196,678 | 2,948 | 498,625 | |
| Paper and allied products..... | 2,452 | 9,945,249 | 9,767,856 | 3,124,257 | 350,751 | 438,117 | 2,342 | 1,217,412 | |
| Printing, publishing, and allied industries..... | 11,154 | 10,411,178 | 10,192,226 | 3,554,624 | 215,274 | 828,700 | 8,306 | 791,028 | |
| Chemicals and allied products..... | 5,571 | 22,189,821 | 21,666,447 | 8,650,854 | 893,677 | 2,647,534 | 5,127 | 3,337,148 | |
| Petroleum refining and related industries..... | 510 | 32,264,402 | 30,878,129 | 7,850,496 | 1,071,776 | 1,450,156 | 421 | 2,653,873 | |
| Rubber and miscellaneous plastics products..... | 2,063 | 6,442,251 | 6,366,993 | 1,890,045 | 174,878 | 458,549 | 1,851 | 1,117,231 | |
| Leather and leather products..... | 1,871 | 3,183,002 | 3,160,762 | 686,583 | 32,683 | 139,173 | 1,773 | 482,284 | |
| Stone, clay, and glass products..... | 4,559 | 8,755,290 | 8,647,123 | 3,043,699 | 364,239 | 887,797 | 4,108 | 1,665,961 | |
| Primary metal industries..... | 2,305 | 21,490,270 | 21,733,350 | 6,342,447 | 761,453 | 1,780,720 | 2,113 | 1,533,444 | |
| Fabricated metal products (including ordinance), except machinery and transportation equipment..... | 9,489 | 15,062,102 | 14,889,938 | 4,129,975 | 327,496 | 1,082,856 | 8,685 | 2,578,267 | |
| Machinery, except electrical and transportation equipment..... | 8,490 | 19,153,924 | 18,831,212 | 6,372,701 | 610,526 | 1,762,417 | 7,534 | 4,408,517 | |
| Electrical machinery, equipment, and supplies..... | 3,784 | 18,718,264 | 18,525,961 | 5,682,409 | 392,692 | 1,387,062 | 3,408 | 3,239,298 | |
| Transportation equipment, except motor vehicles..... | 1,143 | 14,916,044 | 14,834,134 | 2,563,565 | 163,742 | 791,867 | 1,010 | 2,763,750 | |
| Motor vehicle and motor vehicle equipment..... | 1,082 | 17,008,711 | 16,726,782 | 4,154,300 | 605,716 | 1,243,407 | 1,010 | 2,408,360 | |
| Professional, scientific, and controlling instrument; photographic and optical goods; watches and clocks..... | 1,798 | 5,079,896 | 5,007,258 | 1,844,799 | 137,090 | 507,864 | 1,666 | 1,084,113 | |
| Other manufacturing industries..... | 5,475 | 5,412,123 | 5,836,116 | 1,830,665 | 112,239 | 471,649 | 5,440 | 1,063,450 | |
| Transportation, communication, electric, gas, and sanitary services..... | 24,165 | 47,457,477 | 46,277,244 | 9,616,850 | 3,720,494 | 1,110,291 | 5,003 | 2,416,048 | |
| Transportation..... | 17,681 | 19,292,073 | 18,426,848 | 6,037,472 | 1,137,404 | 1,259,430 | 2,779 | 582,752 | |
| Communication..... | 3,908 | 12,311,236 | 12,102,530 | 5,450,063 | 870,725 | 2,310,397 | 1,284 | 585,901 | |
| Electric and gas companies and systems..... | 786 | 15,513,868 | 15,322,519 | 7,934,737 | 1,677,593 | 2,484,815 | 528 | 1,232,344 | |
| Water supply and other sanitary services..... | 1,790 | 340,300 | 325,323 | 189,378 | 35,541 | 55,049 | 412 | 15,101 | |
| Wholesale and retail trade..... | 194,776 | 191,411,280 | 188,896,328 | 38,399,804 | 1,487,230 | 5,432,866 | 166,532 | 19,304,553 | |
| Wholesale trade..... | 71,596 | 94,958,533 | 93,912,553 | 13,985,833 | 503,758 | 2,367,151 | 55,794 | 9,166,522 | |
| Groceries and related products..... | 8,299 | 17,331,149 | 17,186,626 | 1,727,796 | 75,199 | 233,481 | 6,436 | 977,080 | |
| Electrical goods, hardware, and plumbing and heating equipment and supplies | 7,882 | 4,055,896 | 4,055,863 | 1,046,324 | 36,888 | 273,012 | 6,733 | 1,217,085 | |
| Other wholesalers..... | 55,417 | 68,571,468 | 67,770,066 | 10,017,713 | 391,671 | 1,860,658 | 2,625 | 6,972,357 | |
| Retail trade..... | 104,619 | 88,112,715 | 86,786,323 | 22,617,925 | 897,633 | 2,802,230 | 99,316 | 9,811,947 | |
| Food..... | 7,155 | 24,987,689 | 24,851,412 | 4,669,887 | 217,447 | 554,542 | 6,339 | 1,416,166 | |
| General merchandise..... | 7,550 | 20,771,557 | 20,436,625 | 7,150,829 | 258,104 | 1,111,937 | 6,727 | 3,005,969 | |
| Apparel and accessories..... | 14,665 | 6,018,601 | 5,860,870 | 2,060,804 | 66,706 | 205,123 | 13,728 | 962,677 | |
| Furniture, home furnishings, and equipment..... | 10,602 | 3,576,931 | 3,466,070 | 1,208,968 | 30,352 | 112,156 | 13,479 | 572,715 | |
| Automobile dealers..... | 13,966 | 14,224,491 | 14,036,721 | 2,060,281 | 77,146 | 207,206 | 9,535 | 1,500,708 | |
| Gasoline service stations..... | 3,161 | 1,181,764 | 1,164,722 | 255,417 | 14,127 | 31,113 | 2,716 | 43,525 | |
| Eating and drinking places..... | 12,584 | 2,889,750 | 2,847,753 | 1,357,851 | 73,756 | 108,605 | 9,806 | 71,980 | |
| Building materials..... | 8,697 | 3,866,409 | 3,799,391 | 876,062 | 41,073 | 125,441 | 8,245 | 632,670 | |
| Hardware and farm equipment..... | 9,126 | 1,538,756 | 1,505,356 | 329,631 | 13,248 | 40,204 | 4,301 | 383,127 | |
| Other retail stores..... | 26,419 | 9,057,036 | 8,906,803 | 2,648,195 | 111,669 | 305,903 | 24,440 | 1,222,410 | |
| Wholesale and retail trade not allocable..... | 13,561 | 8,340,032 | 8,197,452 | 1,776,046 | 85,839 | 263,485 | 11,422 | 426,084 | |
| Finance, insurance, and real estate..... | 140,769 | 52,008,882 | 29,317,308 | Not applicable | 1,134,941 | 8,191,529 | Not applicable | Not applicable | |
| Banking..... | 13,882 | 10,513,680 | 1,424,400 | | | 225,272 | | | |
| Credit agencies other than banks..... | 24,479 | 3,573,410 | 1,828,570 | | | 39,655 | | | |
| Holding and other investment companies..... | 6,680 | 1,760,150 | 76,661 | | | 12,478 | | | |
| Security and commodity brokers, dealers, exchanges, and services..... | 1,413 | 540,931 | 275,700 | | | 5,102 | | | |
| Insurance carriers..... | 2,441 | 27,909,774 | 22,776,591 | | | 133,256 | | | |
| Insurance agents, brokers, and service..... | 9,926 | 966,727 | 865,531 | | | 15,305 | | | |
| Real estate..... | 133,448 | 6,744,210 | 2,069,915 | | | 763,873 | | | |
| Services..... | 52,641 | 14,407,182 | 13,709,577 | 6,638,629 | 727,484 | 1,083,063 | 17,402 | 549,278 | |
| Hotels, rooming houses, camps, and other lodging places..... | 4,912 | 1,612,795 | 1,395,184 | 783,849 | 115,255 | 105,678 | 1,292 | 34,528 | |
| Personal services..... | 10,013 | 2,151,679 | 2,122,333 | 1,052,617 | 90,860 | 127,106 | 5,116 | 71,038 | |
| Laundries, laundry services and cleaning and dyeing plants..... | 5,017 | 1,491,400 | 1,472,010 | 671,944 | 66,019 | 79,774 | 2,140 | 43,899 | |
| Photographic studios, including commercial photography..... | 756 | 132,591 | 131,054 | 69,259 | 2,857 | 6,692 | 575 | 5,369 | |
| Other personal services..... | 4,240 | 527,688 | 519,269 | 311,409 | 21,984 | 40,650 | 2,401 | 21,770 | |
| Business services..... | 14,889 | 5,030,879 | 4,824,483 | 2,158,618 | 206,527 | 405,770 | 3,217 | 121,149 | |
| Advertising..... | 2,678 | 2,387,866 | 2,367,240 | 726,887 | 27,352 | 108,007 | 658 | 27,087 | |
| Other business services..... | 12,211 | 2,643,013 | 2,457,243 | 1,431,731 | 179,175 | 297,763 | 2,559 | 94,062 | |
| Automobile repair, services, and garages..... | 6,264 | 1,045,700 | 961,182 | 507,851 | 174,424 | 70,528 | 2,380 | 33,590 | |
| Other repair services..... | 2,550 | 401,778 | 396,790 | 151,448 | 7,226 | 19,264 | 1,930 | 35,303 | |
| Motion pictures..... | 3,109 | 1,403,768 | 1,325,087 | 516,566 | 43,846 | 117,410 | 787 | 214,913 | |
| Amusement and recreation services, except motion pictures..... | 4,574 | 1,119,448 | 1,078,589 | 626,449 | 60,248 | 120,459 | 1,443 | 10,173 | |
| Other services..... | 6,325 | 1,641,015 | 1,605,724 | 841,031 | 28,903 | 116,848 | 1,387 | 28,584 | |
| Nature of business not allocable..... | 3,044 | 150,478 | 138,015 | 78,664 | 4,331 | 22,844 | 293 | 6,405 | |

Footnote on page 58. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 9. — NUMBER OF RETURNS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION, BY SIZE OF BUSINESS RECEIPTS

| Industrial division and size of business receipts ² | Returns with and without net income | | | | | Returns with net income | | | | | | | | |
|--|-------------------------------------|--|---|------------------------------------|---|--|--|-------------------|--|---|------------------------------------|--|--|--|
| | Number of returns | Business receipts ² (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) Amount (Thousand dollars) | As a percent of business receipts ² | Inventory, end-of-year, ¹ (Thousand dollars) | Number of returns | Business receipts ² (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income Amount (Thousand dollars) | As a percent of business receipts ² | Inventory, end-of-year, ¹ (Thousand dollars) |
| ALL INDUSTRIAL DIVISIONS ³ | | | | | | | | | | | | | | |
| Total..... | 990,381 | 723,553,433 | 173,685,047 | 18,677,093 | 38,532,869 | 5.3 | 79,966,320 | 611,131 | 622,267,329 | 155,236,170 | 15,582,519 | 43,489,773 | 7.0 | 68,125,136 |
| Under \$25,000..... | 257,084 | 2,504,105 | 522,344 | 303,282 | 44,367 | (⁵) | 176,149 | 135,524 | 1,425,206 | 260,693 | 160,192 | 387,553 | 27.2 | 59,116 |
| \$25,000 under \$50,000..... | 118,663 | 4,295,113 | 1,181,371 | 319,626 | 186,955 | 4.4 | 306,933 | 70,381 | 2,558,961 | 659,854 | 191,666 | 653,422 | 18.1 | 129,111 |
| \$50,000 under \$100,000..... | 136,028 | 9,834,186 | 2,987,908 | 494,165 | 378,038 | 3.8 | 840,869 | 85,545 | 6,208,208 | 1,880,415 | 318,491 | 731,421 | 11.5 | 520,378 |
| \$100,000 under \$200,000..... | 132,137 | 18,881,659 | 5,763,376 | 688,165 | 487,838 | 2.5 | 1,853,053 | 88,946 | 12,788,172 | 4,053,594 | 430,893 | 938,486 | 7.7 | 1,179,418 |
| \$200,000 under \$500,000..... | 140,549 | 44,731,051 | 11,748,901 | 1,140,451 | 1,129,551 | 2.5 | 4,467,724 | 103,486 | 33,155,366 | 9,168,372 | 781,782 | 1,810,090 | 5.5 | 3,168,227 |
| \$500,000 under \$1,000,000..... | 71,856 | 50,617,756 | 13,312,078 | 969,498 | 1,332,078 | 2.6 | 4,912,147 | 55,294 | 38,988,942 | 9,492,798 | 725,069 | 1,786,887 | 4.6 | 3,709,115 |
| \$1,000,000 under \$5,000,000..... | 65,920 | 131,969,450 | 27,111,982 | 2,259,773 | 4,136,993 | 3.2 | 12,943,422 | 53,677 | 108,531,794 | 23,284,981 | 1,749,489 | 5,103,898 | 4.7 | 10,430,445 |
| \$5,000,000 under \$10,000,000..... | 7,355 | 50,543,060 | 10,476,032 | 915,189 | 2,343,725 | 4.8 | 5,416,420 | 6,325 | 43,433,287 | 9,347,189 | 718,292 | 2,646,016 | 7.1 | 4,601,472 |
| \$10,000,000 under \$50,000,000..... | 5,168 | 103,877,803 | 23,700,135 | 2,289,060 | 6,362,433 | 6.1 | 12,042,663 | 4,565 | 91,692,323 | 21,620,932 | 1,939,371 | 6,815,318 | 7.1 | 10,461,912 |
| \$50,000,000 under \$100,000,000..... | 643 | 4,401,494 | 1,176,226 | 117,626 | 3,315,874 | 7.5 | 5,496,915 | 582 | 40,011,510 | 10,320,465 | 1,060,005 | 3,511,598 | 8.8 | 4,962,187 |
| \$100,000,000 under \$250,000,000..... | 387 | 58,999,442 | 15,240,936 | 1,802,893 | 4,484,175 | 7.6 | 7,339,910 | 358 | 54,665,243 | 14,361,454 | 1,641,490 | 4,615,974 | 8.4 | 6,717,473 |
| \$250,000,000 under \$500,000,000..... | 136 | 54,059,543 | 14,044,325 | 1,724,476 | 3,723,037 | 6.9 | 6,175,754 | 146 | 50,485,850 | 13,251,482 | 1,565,350 | 3,768,757 | 7.4 | 5,884,496 |
| \$500,000,000 or more..... | 107 | 1,932,259,771 | 383,301,443 | 4,512,885 | 10,687,643 | 7.2 | 17,865,761 | 97 | 138,112,557 | 36,535,728 | 4,226,543 | 10,875,020 | 7.9 | 17,162,486 |
| Receipts not reported..... | 54,328 | - | 2,576 | 81,404 | 1,033,120 | (⁵) | 120,600 | 6,225 | - | - | 53,837 | 52,823 | (⁵) | 8,803 |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | | | | | |
| Total..... | 13,945 | 3,454,765 | 1,152,211 | 152,352 | 143,563 | 4.2 | 394,203 | 7,654 | 2,641,189 | 986,941 | 103,155 | 230,662 | 8.7 | 32,888 |
| Under \$25,000..... | 3,110 | 33,742 | 16,562 | 6,115 | 41,972 | (⁵) | 9,441 | 1,427 | 17,002 | 11,267 | 2,429 | 8,130 | 49.0 | 1,895 |
| \$25,000 under \$50,000..... | 2,067 | 75,351 | 34,266 | 9,010 | 4,960 | (⁵) | 9,961 | 1,026 | 38,372 | 20,545 | 7,288 | 7,288 | 19.0 | 6,517 |
| \$50,000 under \$100,000..... | 2,331 | 165,705 | 66,644 | 14,475 | 34 | (⁶) | 21,711 | 1,431 | 82,017 | 43,977 | 6,307 | 14,676 | 17.9 | 12,864 |
| \$100,000 under \$200,000..... | 2,110 | 300,455 | 117,537 | 20,349 | 6,901 | 2.3 | 4,368 | 1,380 | 196,167 | 84,727 | 11,963 | 17,981 | 9.0 | 34,518 |
| \$200,000 under \$500,000..... | 2,261 | 703,587 | 224,541 | 31,607 | 29,426 | 4.2 | 87,118 | 1,671 | 518,242 | 190,317 | 23,819 | 45,455 | 8.8 | 74,990 |
| \$500,000 under \$1,000,000..... | 655 | 442,297 | 119,491 | 15,513 | 15,775 | 3.5 | 48,170 | 13 | 283,018 | 87,985 | 9,994 | 25,234 | 8.9 | 40,488 |
| \$1,000,000 under \$5,000,000..... | 466 | 816,384 | 24,534 | 24,534 | 180,356 | 3.6 | 92,191 | 347 | 638,017 | 160,806 | 17,459 | 43,345 | 7.0 | 71,784 |
| \$5,000,000 under \$10,000,000..... | 29 | 225,329 | 47,464 | 4,281 | 14,700 | 7.6 | 29,922 | 28 | 210,106 | 47,682 | 1,272 | 15,409 | 7.2 | 29,442 |
| \$10,000,000 under \$50,000,000..... | 15 | 225,329 | 51,281 | 6,089 | 17,045 | 7.6 | 15,521 | 13 | 202,564 | 47,682 | 4,186 | 17,221 | 8.5 | 16,162 |
| \$50,000,000 under \$100,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| \$100,000,000 under \$250,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| \$250,000,000 under \$500,000,000..... | 1 | 475,286 | 292,146 | 19,685 | 35,045 | 7.4 | 34,201 | 1 | 475,286 | 292,146 | 19,685 | 35,045 | 7.4 | 34,201 |
| \$500,000,000 or more..... | 880 | - | 477 | 494 | 41,584 | (⁵) | 27 | 205 | - | - | 93 | 1,578 | (⁵) | 27 |
| Receipts not reported..... | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total..... | 12,117 | 9,629,295 | 3,892,475 | 644,869 | 811,761 | 8.6 | 827,904 | 5,556 | 7,549,354 | 3,277,504 | 439,318 | 1,189,790 | 15.8 | 662,164 |
| Under \$25,000..... | 2,554 | 21,895 | 8,103 | 4,344 | 4,032 | (⁵) | 1,295 | 746 | 7,600 | 5,314 | 854 | 2,562 | 33.7 | 120 |
| \$25,000 under \$50,000..... | 1,189 | 43,294 | 18,456 | 4,100 | 4,100 | 9.5 | 4,100 | 703 | 20,383 | 11,478 | 1,188 | 3,936 | 19.3 | 2,939 |
| \$50,000 under \$100,000..... | 1,313 | 95,009 | 47,149 | 12,051 | 4,369 | (⁵) | 3,887 | 703 | 49,223 | 28,055 | 5,539 | 8,095 | 16.5 | 5,029 |
| \$100,000 under \$200,000..... | 1,496 | 210,037 | 86,501 | 22,866 | 4,810 | (⁵) | 9,035 | 879 | 125,180 | 57,157 | 10,944 | 12,438 | 9.9 | 5,283 |
| \$200,000 under \$500,000..... | 1,858 | 598,778 | 201,651 | 55,742 | 42,841 | (⁵) | 25,616 | 1,239 | 399,900 | 148,099 | 20,028 | 28,018 | 7.0 | 12,032 |
| \$500,000 under \$1,000,000..... | 876 | 625,921 | 201,861 | 51,742 | 6,875 | 1.1 | 20,926 | 609 | 431,021 | 158,709 | 37,380 | 34,878 | 8.1 | 15,649 |
| \$1,000,000 under \$5,000,000..... | 808 | 1,649,986 | 575,803 | 135,583 | 417,893 | (⁵) | 101,327 | 544 | 1,113,189 | 428,549 | 79,120 | 99,374 | 8.9 | 58,622 |
| \$5,000,000 under \$10,000,000..... | 104 | 717,966 | 273,987 | 60,296 | 26,646 | 3.7 | 44,631 | 72 | 488,307 | 207,026 | 32,775 | 54,752 | 11.2 | 26,344 |
| \$10,000,000 under \$50,000,000..... | 108 | 2,226,121 | 895,698 | 133,890 | 150,930 | 8.6 | 206,457 | 85 | 1,706,273 | 738,401 | 94,250 | 220,342 | 12.9 | 155,344 |
| \$50,000,000 under \$100,000,000..... | 16 | 1,085,236 | 362,822 | 45,725 | 175,960 | 16.2 | 131,978 | 14 | 931,896 | 334,660 | 39,457 | 192,412 | 20.2 | 131,221 |
| \$100,000,000 under \$250,000,000..... | 8 | 1,147,104 | 517,466 | 68,186 | 156,183 | 13.6 | 168,047 | 7 | 1,046,234 | 457,954 | 58,685 | 159,057 | 15.2 | 157,597 |
| \$250,000,000 under \$500,000,000..... | 1 | 435,936 | 122,898 | 16,847 | 3,593 | 8 | 3,400 | 1 | 435,936 | 122,898 | 16,847 | 3,593 | 8 | 3,400 |
| \$500,000,000 or more..... | 1 | 772,012 | 579,204 | 31,682 | 369,374 | 47.9 | 64,559 | 1 | 772,012 | 579,204 | 31,682 | 369,374 | 47.9 | 64,559 |
| Receipts not reported..... | 1,785 | - | 41,124 | 782 | 421,325 | (⁵) | 5,778 | (⁷) | - | - | (⁷) | - | (⁷) | - |
| Total..... | 59,847 | 28,147,531 | 4,572,509 | 524,643 | 658,894 | 2.3 | 1,302,902 | 35,223 | 23,019,326 | 3,892,399 | 402,758 | 937,558 | 4.1 | 962,598 |
| Under \$25,000..... | 6,922 | 83,858 | 31,986 | 6,593 | 4,240 | (⁵) | 13,816 | 2,769 | 34,753 | 19,176 | 3,323 | 10,633 | 30.6 | 3,304 |
| \$25,000 under \$50,000..... | 6,335 | 234,161 | 80,820 | 7,504 | 4,458 | (⁵) | 16,782 | 2,782 | 105,498 | 42,925 | 2,509 | 10,322 | 9.8 | 8,108 |
| \$50,000 under \$100,000..... | 8,051 | 587,018 | 168,279 | 16,830 | 2,996 | (⁵) | 39,537 | 4,325 | 344,820 | 105,150 | 20,465 | 17,640 | 5.6 | 21,072 |
| \$100,000 under \$200,000..... | 10,273 | 1,474,016 | 385,896 | 35,411 | 1,528 | 1.1 | 105,134 | 6,416 | 1,253,580 | 275,550 | 20,844 | 43,174 | 4.6 | 65,258 |
| \$200,000 under \$500,000..... | 12,578 | 4,010,809 | 845,135 | 80,261 | 52,702 | 1.3 | 202,790 | 9,060 | 2,923,888 | 663,889 | 51,583 | 114,424 | 3.9 | 156,063 |
| \$500,000 under \$1,000,000..... | 5,964 | 4,152,904 | 768,614 | 80,941 | 90,973 | 2.2 | 207,749 | 4,908 | 3,406,530 | 674,201 | 64,324 | 122,571 | 3.6 | 181,311 |
| \$1,000,000 under \$5,000,000..... | 4,909 | 9,394,172 | 1,358,188 | 168,345 | 232,860 | 2.5 | 460,237 | 4,131 | 7,964,111 | 1,213,941 | 137,173 | 287,336 | 3.6 | 381,028 |
| \$5,000,000 under \$10,000,000..... | 387 | 2,649,122 | 334,487 | 50,839 | 98,706 | 3.7 | 64,156 | 333 | 2,289,985 | 310,640 | 44,433 | 109,058 | 4.8 | 60,279 |
| \$10,000,000 under \$50,000,000..... | 193 | 3,457,663 | 422,907 | 57,792 | 120,100 | 3.4 | 47,678 | 170 | 3,046,626 | 412,626 | 48,737 | 147,449 | 4.8 | 42,757 |
| \$50,000,000 under \$100,000,000..... | 14 | 1,053,809 | 106,844 | 13,348 | 39,329 | 3.8 | 22,491 | 14 | 1,053,809 | 106,844 | 13,348 | 39,329 | 3.8 | 22,491 |
| \$100,000,000 under \$250,000,000..... | 8 | 1,049,399 | 67,524 | 5,905 | 30,407 | 2.9 | 20,915 | 7 | 945,429 | 67,477 | 5,845 | 32,018 | 3.4 | 20,915 |
| \$250,000,000 under \$500,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| \$500,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receipts not reported..... | 4,213 | - | 4,171 | 874 | 2,217 | (⁵) | 73,617 | 308 | - | - | 204 | 3,404 | (⁵) | - |

Footnotes on page 58. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 9.—NUMBER OF RETURNS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION, BY SIZE OF BUSINESS RECEIPTS—Continued

| Industrial division and size of business receipts ² | Returns with and without net income | | | | | Returns with net income | | | | | | | | |
|--|-------------------------------------|--|--|------------------------------------|---|--|---|-------------------|--|--|------------------------------------|--|--|---|
| | Number of returns | Business receipts ² (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) Amount (Thousand dollars) | As a percent of business receipts ² | Inventory, end-of-year ¹ (Thousand dollars) | Number of returns | Business receipts ² (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income Amount (Thousand dollars) | As a percent of business receipts ² | Inventory, end-of-year ¹ (Thousand dollars) |
| MANUFACTURING | | | | | | | | | | | | | | |
| Total..... | 150,696 | 32,134,678 | 88,662,202 | 8,529,655 | 18,500,494 | 5.7 | 49,624,638 | 95,303 | 288,027,438 | 81,365,379 | 7,502,609 | 27,291,170 | 9.5 | 1,094,162 |
| Under \$25,000..... | 15,409 | 170,987 | 65,185 | 12,612 | 4,779,953 | (3) | 11,558 | 5,110 | 67,677 | 37,573 | 3,972 | 8,306 | 12.3 | 14,096 |
| \$25,000 under \$50,000..... | 10,977 | 402,910 | 141,165 | 16,007 | 4,111,115 | (3) | 53,224 | 3,772 | 161,746 | 67,777 | 5,981 | 13,388 | 8.3 | 18,423 |
| \$50,000 under \$100,000..... | 18,641 | 1,364,578 | 468,222 | 43,484 | 4,521,937 | (3) | 141,825 | 10,109 | 744,331 | 243,312 | 17,820 | 106,544 | 14.4 | 67,853 |
| \$100,000 under \$250,000..... | 31,137 | 3,353,459 | 1,065,777 | 98,561 | 4,111,966 | (3) | 334,910 | 14,776 | 2,152,739 | 764,608 | 56,746 | 106,544 | 5.1 | 187,035 |
| \$250,000 under \$500,000..... | 31,137 | 10,620,104 | 2,955,599 | 265,574 | 13,477,778 | 1.4 | 1,135,376 | 22,410 | 7,946,480 | 2,294,533 | 170,107 | 136,670 | 1.7 | 795,175 |
| \$500,000 under \$1,000,000..... | 19,175 | 11,474,274 | 2,908,804 | 290,804 | 2,933,886 | 2.6 | 1,079,440 | 14,862 | 13,465,481 | 2,485,544 | 214,172 | 153,544 | 1.8 | 1,124,337 |
| \$1,000,000 under \$2,500,000..... | 21,694 | 45,779,897 | 832,488 | 832,488 | 1,659,086 | 3.6 | 1,079,440 | 17,936 | 38,148,421 | 1,079,440 | 3,301 | 1,180,184 | 3.3 | 2,009,196 |
| \$2,500,000 under \$5,000,000..... | 3,076 | 21,200,432 | 2,272,257 | 212,487 | 1,027,479 | 9.4 | 1,027,479 | 2,948 | 14,864,869 | 1,027,479 | 3,301 | 1,180,184 | 6.9 | 2,009,196 |
| \$5,000,000 under \$10,000,000..... | 2,407 | 14,140,935 | 1,140,860 | 3,011,973 | 6,011,973 | 7.8 | 8,207,380 | 2,116 | 14,864,869 | 1,027,479 | 3,301 | 1,180,184 | 7.1 | 2,009,196 |
| \$10,000,000 under \$25,000,000..... | 24 | 22,231,458 | 1,697,832 | 577,649 | 1,567,923 | 7.4 | 1,079,440 | 269 | 20,509,428 | 81,365,379 | 7,502,609 | 27,291,170 | 8.4 | 5,104,511 |
| \$25,000,000 under \$50,000,000..... | 201 | 11,614,430 | 898,336 | 871,140 | 4,334,982 | 7.4 | 1,079,440 | 194 | 29,213,708 | 81,365,379 | 7,502,609 | 27,291,170 | 8.4 | 5,104,511 |
| \$50,000,000 under \$100,000,000..... | 80 | 26,214,874 | 684,848 | 684,848 | 1,829,420 | 6.5 | 1,079,440 | 76 | 26,214,874 | 684,848 | 684,848 | 1,829,420 | 6.5 | 1,079,440 |
| \$100,000,000 or more..... | 67 | 46,981,501 | 3,265,983 | 3,265,983 | 6,708,750 | 7.0 | 1,079,440 | 76 | 46,981,501 | 3,265,983 | 3,265,983 | 6,708,750 | 7.0 | 1,079,440 |
| Receipts not reported..... | 1,062 | - | 5,911 | 2,338 | 412,871 | (3) | 1,079,440 | 254 | - | 5,911 | 2,338 | 412,871 | (3) | 1,079,440 |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS AND SANITARY SERVICES | | | | | | | | | | | | | | |
| Total..... | 27,920 | 54,503,312 | 21,476,405 | 3,315,077 | 7,722,321 | 10.5 | 2,707,588 | 5,165 | 46,077,420 | 19,616,852 | 3,274,841 | 6,111,421 | 13.2 | 1,164,168 |
| Under \$25,000..... | 10,411 | 114,501 | 68,077 | 14,415 | 4,779,953 | (3) | 11,558 | 5,110 | 67,677 | 37,573 | 3,972 | 8,306 | 12.3 | 14,096 |
| \$25,000 under \$50,000..... | 5,272 | 184,844 | 111,148 | 19,806 | 7,776 | 3.8 | 1,444 | 5,972 | 138,198 | 77,116 | 11,177 | 15,113 | 14.7 | 1,164 |
| \$50,000 under \$100,000..... | 9,500 | 460,004 | 250,961 | 41,599 | 1,466,777 | 3.1 | 6,706 | 5,972 | 244,534 | 1,079,440 | 1,079,440 | 1,079,440 | 10.7 | 1,164 |
| \$100,000 under \$250,000..... | 5,101 | 794,208 | 250,961 | 55,421 | 3,415,777 | 3.4 | 6,706 | 5,972 | 244,534 | 1,079,440 | 1,079,440 | 1,079,440 | 10.7 | 1,164 |
| \$250,000 under \$500,000..... | 1,776 | 1,462,462 | 46,810 | 24,186 | 4,779,953 | 3.1 | 6,706 | 5,972 | 244,534 | 1,079,440 | 1,079,440 | 1,079,440 | 10.7 | 1,164 |
| \$500,000 under \$1,000,000..... | 1,076 | 1,462,462 | 46,810 | 24,186 | 4,779,953 | 3.1 | 6,706 | 5,972 | 244,534 | 1,079,440 | 1,079,440 | 1,079,440 | 10.7 | 1,164 |
| \$1,000,000 under \$2,500,000..... | 1,076 | 1,462,462 | 46,810 | 24,186 | 4,779,953 | 3.1 | 6,706 | 5,972 | 244,534 | 1,079,440 | 1,079,440 | 1,079,440 | 10.7 | 1,164 |
| \$2,500,000 under \$5,000,000..... | 1,076 | 1,462,462 | 46,810 | 24,186 | 4,779,953 | 3.1 | 6,706 | 5,972 | 244,534 | 1,079,440 | 1,079,440 | 1,079,440 | 10.7 | 1,164 |
| \$5,000,000 under \$10,000,000..... | 1,076 | 1,462,462 | 46,810 | 24,186 | 4,779,953 | 3.1 | 6,706 | 5,972 | 244,534 | 1,079,440 | 1,079,440 | 1,079,440 | 10.7 | 1,164 |
| \$10,000,000 or more..... | 1,260 | - | 4,295 | 4,295 | 4,295 | (3) | 1,079,440 | 1,076 | - | 4,295 | 4,295 | 4,295 | (3) | 1,079,440 |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | | | | | |
| Total..... | 311,477 | 1,747,672 | 1,841,771 | 1,841,771 | 1,841,771 | 10.5 | 2,707,588 | 5,165 | 46,077,420 | 19,616,852 | 3,274,841 | 6,111,421 | 13.2 | 1,164,168 |
| Under \$25,000..... | 30,605 | 1,116,321 | 126,409 | 14,415 | 4,779,953 | (3) | 11,558 | 5,110 | 67,677 | 37,573 | 3,972 | 8,306 | 12.3 | 14,096 |
| \$25,000 under \$50,000..... | 48,795 | 2,469,528 | 1,253,213 | 61,747 | 4,111,115 | (3) | 141,825 | 10,109 | 744,331 | 243,312 | 17,820 | 106,544 | 14.4 | 67,853 |
| \$50,000 under \$100,000..... | 57,112 | 3,222,474 | 1,079,828 | 1,01,181 | 4,111,966 | (3) | 334,910 | 14,776 | 2,152,739 | 764,608 | 56,746 | 106,544 | 5.1 | 187,035 |
| \$100,000 under \$250,000..... | 66,437 | 21,947,144 | 5,346,958 | 290,804 | 2,933,886 | 2.6 | 1,079,440 | 14,862 | 13,465,481 | 2,485,544 | 214,172 | 153,544 | 1.8 | 1,124,337 |
| \$250,000 under \$500,000..... | 6,409 | 25,967,185 | 1,479,072 | 14,726 | 86,710 | 1.5 | 1,079,440 | 17,936 | 38,148,421 | 1,079,440 | 3,301 | 1,180,184 | 3.3 | 2,009,196 |
| \$500,000 under \$1,000,000..... | 20,434 | 19,159,898 | 1,302,566 | 113,526 | 392,598 | 1.7 | 1,079,440 | 2,948 | 14,864,869 | 1,027,479 | 3,301 | 1,180,184 | 6.9 | 2,009,196 |
| \$1,000,000 under \$2,500,000..... | 2,317 | 21,028,723 | 1,370,777 | 202,803 | 709,497 | 2.0 | 1,079,440 | 2,116 | 14,864,869 | 1,027,479 | 3,301 | 1,180,184 | 7.1 | 2,009,196 |
| \$2,500,000 under \$5,000,000..... | 1,646 | 4,834,595 | 1,661,951 | 65,186 | 275,222 | 2.8 | 1,079,440 | 269 | 20,509,428 | 81,365,379 | 7,502,609 | 27,291,170 | 8.4 | 5,104,511 |
| \$5,000,000 under \$10,000,000..... | 72 | 10,621,855 | 1,889,307 | 74,867 | 319,784 | 3.0 | 1,079,440 | 194 | 29,213,708 | 81,365,379 | 7,502,609 | 27,291,170 | 8.4 | 5,104,511 |
| \$10,000,000 under \$25,000,000..... | 24 | 8,556,922 | 1,659,994 | 89,689 | 286,167 | 3.3 | 1,079,440 | 76 | 26,214,874 | 684,848 | 684,848 | 1,829,420 | 6.5 | 1,079,440 |
| \$25,000,000 or more..... | 23 | 26,166,272 | 5,590,553 | 177,759 | 945,474 | 3.6 | 1,079,440 | 76 | 26,166,272 | 5,590,553 | 177,759 | 945,474 | 3.6 | 1,079,440 |
| Receipts not reported..... | 5,869 | - | 895 | 895 | 4,585 | (3) | 1,079,440 | 1,076 | - | 895 | 895 | 4,585 | (3) | 1,079,440 |
| Miscellaneous Trade | | | | | | | | | | | | | | |
| Total..... | 102,342 | 110,829,609 | 15,901,984 | 604,346 | 1,988,678 | 1.8 | 18,760,769 | 71,596 | 93,242,553 | 15,485,833 | 503,798 | 2,367,191 | 2.5 | 3,144,322 |
| Under \$25,000..... | 10,379 | 116,663 | 49,927 | 8,743 | 4,779,953 | (3) | 11,558 | 5,110 | 67,677 | 37,573 | 3,972 | 8,306 | 12.3 | 14,096 |
| \$25,000 under \$50,000..... | 7,962 | 734,666 | 284,294 | 11,094 | 13,494 | 1.8 | 141,825 | 10,109 | 744,331 | 243,312 | 17,820 | 106,544 | 14.4 | 67,853 |
| \$50,000 under \$100,000..... | 13,985 | 1,992,597 | 1,028,256 | 23,456 | 13,494 | 1.9 | 141,825 | 10,109 | 744,331 | 243,312 | 17,820 | 106,544 | 14.4 | 67,853 |
| \$100,000 under \$250,000..... | 21,888 | 7,190,852 | 1,628,942 | 60,010 | 109,426 | 1.5 | 870,653 | 16,812 | 5,549,607 | 1,098,112 | 99,499 | 168,645 | 3.1 | 1,037,139 |
| \$250,000 under \$500,000..... | 16,297 | 11,652,136 | 2,197,643 | 89,340 | 181,944 | 1.6 | 1,309,426 | 13,112 | 9,484,084 | 1,821,944 | 74,877 | 246,744 | 2.2 | 2,829,279 |
| \$500,000 under \$1,000,000..... | 1,640 | 2,472,032 | 1,773,566 | 177,366 | 342,618 | 1.8 | 1,309,426 | 1,382 | 28,871,578 | 1,821,944 | 74,877 | 246,744 | 2.2 | 2,829,279 |
| \$1,000,000 under \$2,500,000..... | 1,640 | 12,684,187 | 1,644,831 | 34,494 | 245,131 | 1.9 | 1,309,426 | 1,382 | 28,871,578 | 1,821,944 | 74,877 | 246,744 | 2.2 | 2,829,279 |
| \$2,500,000 under \$5,000,000..... | 1,052 | 2,081,686 | 821,111 | 405,976 | 405,976 | 2.0 | 1,309,426 | 860 | 12,114,401 | 1,821,944 | 74,877 | 246,744 | 2.2 | 2,829,279 |
| \$5,000,000 under \$10,000,000..... | 91 | 9,464,524 | 604,247 | 20,801 | 137,466 | 2.3 | 1,309,426 | 860 | 12,114,401 | 1,821,944 | 74,877 | 246,744 | 2.2 | 2,829,279 |
| \$10,000,000 under \$25,000,000..... | 40 | 5,946,456 | 514,121 | 18,426 | 150,407 | 2.5 | 1,309,426 | 17 | 1,098,204 | 17,706 | 17,706 | 154,305 | 2.7 | 3,144,322 |
| \$25,000,000 or more..... | 14 | 7,702,772 | 35,921 | 18,426 | 649,508 | 3.1 | 1,309,426 | 11 | 1,098,204 | 17,706 | 17,706 | 154,305 | 2.7 | 3,144,322 |
| Receipts not reported..... | 2,860 | - | 4,777 | 4,777 | 4,777 | (3) | 1,309,426 | 1,076 | - | 4,777 | 4,777 | 4,777 | (3) | 1,309,426 |

Footnotes on page 38. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 9.—NUMBER OF RETURNS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION, BY SIZE OF BUSINESS RECEIPTS—Continued

| Industrial division and size of business receipts ² | Returns with and without net income | | | | Returns with net income | | | |
|--|-------------------------------------|--|---|--|--|--|--|--|
| | Number of returns | Business receipts ² (Thousands of dollars) | Gross profit (less loss) (Thousands of dollars) | Depreciation (Thousands of dollars) | Net income Amount (Thousands of dollars) | As a percent of business receipts ² | Inventory, end-of-year ¹ (Thousands of dollars) | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | |
| WHOLESALE AND RETAIL TRADE--Continued | | | | | | | | |
| Total..... | 18,605 | 107,250,521 | 26,758,857 | 1,109,651 | 4,258,858 | 4.1 | 1,157,582 | |
| Under \$5,000..... | 17,556 | 30,202 | 66,663 | 18,706 | 4,563 | (3) | 50,762 | |
| \$5,000 under \$50,000..... | 21,521 | 801,477 | 277,771 | 18,654 | 4,282 | (3) | 158,546 | |
| \$50,000 under \$100,000..... | 35,462 | 2,559,106 | 925,619 | 88,111 | 42,725 | (3) | 472,082 | |
| \$100,000 under \$250,000..... | 9,806 | 5,581,201 | 1,827,640 | 157,180 | 159,227 | 1.3 | 928,426 | |
| \$250,000 under \$500,000..... | 9,553 | 12,318,832 | 4,555,800 | 157,180 | 159,227 | 1.3 | 1,827,111 | |
| \$500,000 under \$1,000,000..... | 17,627 | 11,786,926 | 3,881,183 | 117,787 | 159,227 | 1.3 | 1,488,120 | |
| \$1,000,000 under \$5,000,000..... | 12,573 | 25,786,287 | 8,821,207 | 194,345 | 1,549,119 | 6.2 | 2,512,776 | |
| \$5,000,000 under \$10,000,000..... | 1,370 | 5,906,094 | 1,621,811 | 52,767 | 127,504 | 2.2 | 632,913 | |
| \$10,000,000 under \$50,000,000..... | 94 | 9,676,269 | 2,701,994 | 106,683 | 463,669 | 4.8 | 632,913 | |
| \$50,000,000 under \$100,000,000..... | 3 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 100.0 | 1,000,000 | |
| \$100,000,000 under \$500,000,000..... | 3 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 100.0 | 1,000,000 | |
| \$500,000,000 under \$1,000,000,000..... | 10 | 1,558,481 | 429,281 | 8,920 | 111,281 | 7.2 | 52,674 | |
| \$1,000,000,000 under \$5,000,000,000..... | 15 | 1,413,545 | 9,180,511 | 16,544 | 900,000 | 6.4 | 1,071,651 | |
| \$5,000,000,000 under \$10,000,000,000..... | 1 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 100.0 | 1,000,000 | |
| Receipts not reported..... | 1,131 | - | 4,113 | 509 | 53,386 | 5.3 | 2,108 | |
| Wholesale and Retail Trade is Not Applicable | | | | | | | | |
| Total..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| Under \$5,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$5,000 under \$50,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$50,000 under \$100,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$100,000 under \$250,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$250,000 under \$500,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$500,000 under \$1,000,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$1,000,000 under \$5,000,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$5,000,000 under \$10,000,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$10,000,000 under \$50,000,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$50,000,000 under \$100,000,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$100,000,000 under \$500,000,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$500,000,000 under \$1,000,000,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$1,000,000,000 under \$5,000,000,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| \$5,000,000,000 under \$10,000,000,000..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| Receipts not reported..... | 1,131 | 1,131 | 1,131 | 1,131 | 1,131 | 100.0 | 1,131 | |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | |
| Total..... | 293,438 | 14,115,793 | 7,877,494 | 1,625,162 | 7,877,494 | 12.5 | 1,157,582 | |
| Under \$5,000..... | 198,788 | 1,117,888 | 1,117,888 | 1,117,888 | 1,117,888 | 100.0 | 1,117,888 | |
| \$5,000 under \$50,000..... | 32,896 | 2,577,792 | 1,653,792 | 182,411 | 1,578,787 | 61.3 | 1,578,787 | |
| \$50,000 under \$100,000..... | 18,007 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$100,000 under \$250,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$250,000 under \$500,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$500,000 under \$1,000,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$1,000,000 under \$5,000,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$5,000,000 under \$10,000,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$10,000,000 under \$50,000,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$50,000,000 under \$100,000,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$100,000,000 under \$500,000,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$500,000,000 under \$1,000,000,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$1,000,000,000 under \$5,000,000,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| \$5,000,000,000 under \$10,000,000,000..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| Receipts not reported..... | 1,112 | 1,965,975 | 376,885 | 215,040 | 161,841 | 8.2 | 273,594 | |
| SERVICES | | | | | | | | |
| Total..... | 97,200 | 17,740,643 | 8,855,025 | 1,057,096 | 752,746 | 8.5 | 836,983 | |
| Under \$25,000..... | 26,146 | 282,606 | 185,589 | 39,360 | 4,258,858 | 4.2 | 1,211,987 | |
| \$25,000 under \$50,000..... | 15,643 | 559,361 | 357,771 | 52,767 | 4,258,858 | 4.2 | 1,211,987 | |
| \$50,000 under \$100,000..... | 17,038 | 1,217,610 | 712,701 | 82,120 | 35,453 | 2.9 | 11,969 | |
| \$100,000 under \$200,000..... | 11,759 | 1,920,844 | 1,116,009 | 1,156,262 | 55,769 | 2.9 | 26,792 | |
| \$200,000 under \$500,000..... | 9,801 | 3,038,419 | 1,543,130 | 169,030 | 96,556 | 3.2 | 80,006 | |
| \$500,000 under \$1,000,000..... | 1,134 | 2,209,631 | 1,103,533 | 108,145 | 92,188 | 4.2 | 47,736 | |
| \$1,000,000 under \$5,000,000..... | 1,829 | 3,124,441 | 1,572,104 | 188,599 | 1,572,104 | 4.9 | 93,828 | |
| \$5,000,000 under \$10,000,000..... | 187 | 1,295,916 | 569,120 | 63,931 | 71,042 | 5.5 | 28,776 | |
| \$10,000,000 under \$50,000,000..... | 98 | 2,162,173 | 798,173 | 66,886 | 162,271 | 7.5 | 156,295 | |
| \$50,000,000 under \$100,000,000..... | 1 | 1,001,956 | 359,215 | 59,644 | 60,749 | 6.1 | 56,576 | |
| \$100,000,000 under \$250,000,000..... | 5 | 635,656 | 166,993 | 14,056 | 35,710 | 5.6 | 216,060 | |
| \$250,000,000 under \$500,000,000..... | 5 | 635,656 | 166,993 | 14,056 | 35,710 | 5.6 | 216,060 | |
| \$500,000,000 under \$1,000,000,000..... | 5 | 635,656 | 166,993 | 14,056 | 35,710 | 5.6 | 216,060 | |
| \$1,000,000,000 under \$5,000,000,000..... | 5 | 635,656 | 166,993 | 14,056 | 35,710 | 5.6 | 216,060 | |
| \$5,000,000,000 under \$10,000,000,000..... | 5 | 635,656 | 166,993 | 14,056 | 35,710 | 5.6 | 216,060 | |
| Receipts not reported..... | 9,566 | 4,113 | 4,113 | 70,996 | 12,157 | 2.9 | 26,687 | |

Footnotes on page 58. See text for explanatory statements and "Description of the Data."

ACTIVE CORPORATIONS

Table 10.—NUMBER OF RETURNS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, DEFICIT, AND INVENTORY, BY INDUSTRIAL DIVISION, BY SIZE OF NET INCOME OR DEFICIT

| Industrial division and size of net income or deficit | Returns with net income | | | | | | Returns without net income | | | | | |
|---|-------------------------|--|--|---|---|---|----------------------------|--|--|---|--|---|
| | Number of returns | Business receipts ^a (Thousand dollars) | Gross profit ^b (less loss) (Thousand dollars) | Depreciation ^c (Thousand dollars) | Net income ^d (Thousand dollars) | Inventory, end-of-year ^e (Thousand dollars) | Number of returns | Business receipts ^a (Thousand dollars) | Gross profit ^b (less loss) (Thousand dollars) | Depreciation ^c (Thousand dollars) | Deficit ^f (Thousand dollars) | Inventory, end-of-year ^e (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| ALL INDUSTRIAL DIVISIONS ^g | | | | | | | | | | | | |
| Total..... | 611,191 | 622,267,329 | 184,436,107 | 15,582,519 | 43,489,773 | 68,425,656 | 379,290 | 101,286,104 | 19,448,877 | 3,94,574 | 4,369,744 | 11,740,666 |
| Under \$5,000..... | 293,420 | 39,299,648 | 4,284,659 | 847,657 | 4,62,149 | 3,198,449 | 258,102 | 21,423,949 | 4,621,833 | 539,077 | 312,427 | 1,819,398 |
| \$5,000 under \$10,000..... | 87,571 | 22,908,507 | 4,616,711 | 426,553 | 6,43,387 | 2,156,347 | 47,681 | 8,138,716 | 1,788,577 | 227,134 | 327,946 | 911,351 |
| \$10,000 under \$15,000..... | 47,436 | 17,542,429 | 3,814,829 | 366,650 | 5,94,859 | 1,568,251 | 22,113 | 6,255,780 | 1,479,674 | 181,804 | 262,131 | 629,426 |
| \$15,000 under \$20,000..... | 31,959 | 16,316,383 | 3,389,777 | 276,761 | 4,14,211 | 1,376,201 | 12,606 | 4,246,295 | 212,538 | 101,507 | 215,204 | 446,750 |
| \$20,000 under \$25,000..... | 31,668 | 18,649,181 | 3,762,704 | 271,254 | 748,938 | 1,646,842 | 7,793 | 3,251,135 | 590,735 | 86,875 | 171,557 | 351,772 |
| \$25,000 under \$50,000..... | 51,879 | 42,195,139 | 8,648,782 | 756,501 | 1,737,104 | 3,609,172 | 17,132 | 7,425,366 | 1,720,574 | 270,319 | 589,705 | 1,132,764 |
| \$50,000 under \$100,000..... | 23,411 | 35,373,700 | 7,418,898 | 614,337 | 1,624,688 | 3,209,723 | 8,162 | 7,966,107 | 1,337,685 | 229,588 | 541,860 | 423,267 |
| \$100,000 under \$250,000..... | 14,814 | 47,263,846 | 9,629,754 | 827,433 | 2,448,942 | 4,514,270 | 4,194 | 10,686,689 | 1,615,790 | 295,438 | 620,846 | 1,107,185 |
| \$250,000 under \$500,000..... | 7,466 | 34,916,818 | 7,029,846 | 711,637 | 2,065,601 | 3,738,482 | 1,776 | 4,433,578 | 744,801 | 156,186 | 379,511 | 698,565 |
| \$500,000 under \$1,000,000..... | 1,177 | 33,734,647 | 7,004,708 | 677,342 | 2,249,986 | 3,862,667 | 442 | 4,279,316 | 779,325 | 190,476 | 282,668 | 570,676 |
| \$1,000,000 under \$5,000,000..... | 2,904 | 86,220,777 | 21,623,699 | 1,881,454 | 6,187,108 | 9,863,915 | 340 | 9,526,330 | 1,805,374 | 360,230 | 643,638 | 1,351,287 |
| \$5,000,000 under \$10,000,000..... | 420 | 34,618,467 | 8,652,529 | 906,473 | 2,373,433 | 4,244,576 | 30 | 5,342,703 | 1,041,989 | 178,892 | 206,872 | 540,388 |
| \$10,000,000 under \$25,000,000..... | 334 | 58,718,064 | 16,247,631 | 1,818,343 | 5,145,176 | 7,273,634 | 30 | | | | | |
| \$25,000,000 under \$50,000,000..... | 116 | 38,414,864 | 11,649,941 | 1,326,322 | 4,174,039 | 5,309,735 | 19 | 5,810,540 | 1,280,482 | 292,048 | 421,599 | 593,245 |
| \$50,000,000 under \$100,000,000..... | 57 | 26,235,809 | 9,886,968 | 1,134,439 | 4,042,249 | 4,542,869 | | | | | | |
| \$100,000,000 or more..... | 26 | 67,702,127 | 20,877,504 | 2,641,548 | 5,948,111 | 8,255,183 | | | | | | |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | | | |
| Total..... | 7,654 | 2,641,184 | 986,441 | 103,155 | 231,662 | 324,298 | 6,241 | 813,576 | 165,270 | 43,177 | 87,131 | 76,305 |
| Under \$5,000..... | 3,152 | 346,805 | 108,933 | 14,121 | 5,006 | 29,579 | 3,077 | 176,119 | 59,320 | 10,413 | 4,340 | 13,130 |
| \$5,000 under \$10,000..... | 1,068 | 196,332 | 57,267 | 7,983 | 7,246 | 24,815 | 1,389 | 128,231 | 35,223 | 9,811 | 3,841 | 11,434 |
| \$10,000 under \$15,000..... | 848 | 167,591 | 57,462 | 6,379 | 11,258 | 13,417 | 582 | 110,389 | 20,666 | 4,488 | 6,887 | 2,795 |
| \$15,000 under \$20,000..... | 586 | 169,770 | 45,392 | 7,026 | 16,705 | 21,947 | 278 | 39,458 | 8,633 | 2,291 | 4,290 | 4,557 |
| \$20,000 under \$25,000..... | 457 | 121,914 | 47,113 | 6,533 | 10,756 | 16,374 | 144 | 17,288 | 2,897 | 1,062 | 2,235 | 4,353 |
| \$25,000 under \$50,000..... | 854 | 345,793 | 101,847 | 12,692 | 27,393 | 42,776 | 469 | 155,687 | 27,632 | 3,715 | 16,685 | 14,862 |
| \$50,000 under \$100,000..... | 382 | 238,189 | 71,272 | 7,708 | 27,440 | 39,280 | 303 | 72,239 | 7,434 | 5,441 | 19,934 | 6,299 |
| \$100,000 under \$250,000..... | 213 | 204,261 | 75,777 | 3,258 | 32,321 | 39,342 | 81 | 63,342 | 5,183 | 3,468 | 10,871 | 10,417 |
| \$250,000 under \$500,000..... | 52 | 152,747 | 51,143 | 4,246 | 18,117 | 36,282 | 22 | 34,742 | 1,816 | 2,123 | 6,673 | 1,996 |
| \$500,000 under \$1,000,000..... | 27 | 95,423 | 31,980 | 4,627 | 15,851 | 11,113 | 1 | 15,088 | 853 | 1,789 | 4,178 | 862 |
| \$1,000,000 under \$5,000,000..... | 14 | 138,948 | 56,703 | 4,347 | 33,104 | 16,731 | 1 | 2,087 | 641 | 630 | 1,217 | - |
| \$5,000,000 under \$10,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$10,000,000 under \$25,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$25,000,000 under \$50,000,000..... | 1 | 475,286 | 292,146 | 19,685 | 35,345 | 34,201 | | | | | | |
| \$50,000,000 under \$100,000,000..... | - | - | - | - | - | - | | | | | | |
| \$100,000,000 or more..... | - | - | - | - | - | - | | | | | | |
| MINING | | | | | | | | | | | | |
| Total..... | 5,556 | 7,549,354 | 3,207,504 | 439,318 | 1,183,790 | 662,164 | 6,561 | 2,079,941 | 614,971 | 205,551 | 358,024 | 166,740 |
| Under \$5,000..... | 1,976 | 289,622 | 75,466 | 24,174 | 3,947 | 11,135 | 2,931 | 118,838 | 40,512 | 11,102 | 3,989 | 8,657 |
| \$5,000 under \$10,000..... | 785 | 145,342 | 57,489 | 11,630 | 5,595 | 8,159 | 862 | 86,917 | 28,357 | 7,353 | 9,221 | 3,322 |
| \$10,000 under \$15,000..... | 638 | 143,127 | 55,337 | 11,511 | 7,711 | 3,024 | 415 | 89,994 | 22,447 | 7,358 | 5,160 | 2,650 |
| \$15,000 under \$20,000..... | 335 | 127,133 | 44,475 | 3,336 | 5,795 | 5,154 | 449 | 39,145 | 13,393 | 5,854 | 7,637 | 1,519 |
| \$20,000 under \$25,000..... | 263 | 144,178 | 50,784 | 10,932 | 6,823 | 11,225 | 334 | 40,840 | 9,243 | 3,245 | 7,356 | 1,162 |
| \$25,000 under \$50,000..... | 628 | 412,677 | 148,625 | 32,626 | 21,334 | 22,864 | 679 | 217,804 | 63,884 | 20,399 | 24,640 | 12,657 |
| \$50,000 under \$100,000..... | 361 | 349,973 | 114,999 | 24,587 | 26,136 | 18,467 | 393 | 197,064 | 45,454 | 20,040 | 26,126 | 14,110 |
| \$100,000 under \$250,000..... | 299 | 661,821 | 233,036 | 46,914 | 47,142 | 30,486 | 310 | 372,604 | 125,482 | 38,776 | 50,005 | 24,277 |
| \$250,000 under \$500,000..... | 111 | 556,479 | 223,252 | 37,579 | 34,365 | 43,436 | 100 | 201,073 | 54,646 | 20,323 | 33,880 | 21,900 |
| \$500,000 under \$1,000,000..... | 66 | 592,275 | 250,024 | 39,990 | 47,675 | 52,546 | 43 | 131,172 | 36,393 | 16,444 | 32,099 | 9,771 |
| \$1,000,000 under \$5,000,000..... | 69 | 1,861,941 | 714,300 | 96,248 | 151,597 | 196,637 | 39 | 421,656 | 140,356 | 43,217 | 65,385 | 49,393 |
| \$5,000,000 under \$10,000,000..... | 9 | 386,589 | 151,491 | 17,467 | 66,377 | 35,863 | 4 | 145,307 | 28,539 | 7,378 | 27,518 | 15,149 |
| \$10,000,000 under \$25,000,000..... | 10 | 503,483 | 229,100 | 26,843 | 14,322 | 43,974 | | | | | | |
| \$25,000,000 under \$50,000,000..... | 3 | 329,188 | 128,768 | 14,972 | 101,608 | 44,729 | | | | | | |
| \$50,000,000 under \$100,000,000..... | 2 | 272,408 | 125,354 | 8,227 | 152,909 | 72,506 | 2 | 17,527 | 5,665 | 1,762 | 68,313 | 5,107 |
| \$100,000,000 or more..... | 1 | 772,112 | 579,204 | 31,682 | 369,374 | 61,459 | | | | | | |
| CONSTRUCTION | | | | | | | | | | | | |
| Total..... | 35,223 | 23,014,326 | 3,832,399 | 402,758 | 937,558 | 962,598 | 24,624 | 5,128,205 | 680,110 | 121,885 | 278,664 | 340,304 |
| Under \$5,000..... | 16,286 | 2,946,509 | 589,709 | 48,997 | 25,143 | 152,280 | 15,910 | 1,348,517 | 267,613 | 25,054 | 26,361 | 93,670 |
| \$5,000 under \$10,000..... | 5,030 | 1,630,843 | 308,245 | 26,414 | 35,121 | 86,469 | 3,397 | 553,885 | 41,098 | 13,754 | 23,242 | 32,814 |
| \$10,000 under \$15,000..... | 3,121 | 1,366,811 | 253,965 | 23,144 | 37,185 | 78,016 | 1,431 | 400,661 | 62,621 | 9,803 | 17,125 | 19,888 |
| \$15,000 under \$20,000..... | 2,094 | 1,215,388 | 214,131 | 19,402 | 36,122 | 61,266 | 1,128 | 277,497 | 42,799 | 6,717 | 19,274 | 16,451 |
| \$20,000 under \$25,000..... | 2,447 | 1,621,628 | 277,856 | 22,913 | 54,699 | 96,524 | 569 | 225,282 | 34,301 | 7,984 | 12,665 | 10,505 |
| \$25,000 under \$50,000..... | 3,550 | 3,354,523 | 569,192 | 57,980 | 117,386 | 140,474 | 1,298 | 665,062 | 73,037 | 13,754 | 44,384 | 105,436 |
| \$50,000 under \$100,000..... | 1,334 | 2,534,202 | 399,503 | 44,794 | 93,440 | 102,193 | 540 | 598,263 | 54,548 | 15,698 | 36,068 | 52,134 |
| \$100,000 under \$250,000..... | 852 | 2,658,774 | 410,116 | 51,086 | 137,762 | 130,304 | 261 | 489,412 | 31,999 | 15,092 | 44,297 | 18,396 |
| \$250,000 under \$500,000..... | 307 | 1,622,730 | 268,128 | 35,360 | 105,893 | 27,341 | 58 | 210,212 | 24,466 | 5,655 | 19,983 | 9,761 |
| \$500,000 under \$1,000,000..... | 121 | 1,212,717 | 174,946 | 20,857 | 85,394 | 19,237 | 23 | 112,690 | 8,738 | 4,614 | 15,725 | 1,378 |
| \$1,000,000 under \$5,000,000..... | 74 | 2,479,110 | 321,202 | 43,136 | 143,825 | 42,916 | 8 | 235,549 | 4933 | 3,755 | 15,398 | 382 |
| \$5,000,000 under \$10,000,000..... | 4 | 167,059 | 33,675 | 1,009 | 29,763 | 2,415 | - | - | - | - | - | - |
| \$10,000,000 under \$25,000,000..... | 3 | 219,132 | 71,731 | 5,666 | 45,727 | 18,057 | - | - | - | - | - | - |
| \$25,000,000 under \$50,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$50,000,000 under \$100,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$100,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |

Footnotes on page 58. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 10.—NUMBER OF RETURNS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, DEFICIT, AND INVENTORY, BY INDUSTRIAL DIVISION, BY SIZE OF NET INCOME OR DEFICIT—Continued

| Industrial division and size of net income or deficit | Returns with net income | | | | | | Returns without net income | | | | | |
|--|-------------------------|--|---|------------------------------------|----------------------------------|--|----------------------------|--|---|------------------------------------|-------------------------------|--|
| | Number of returns | Business receipts ^a (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Inventory, end-of-year ¹ (Thousand dollars) | Number of returns | Business receipts ^a (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Deficit (Thousand dollars) | Inventory, end-of-year ¹ (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| MANUFACTURING | | | | | | | | | | | | |
| Total..... | 95,303 | 288,027,438 | 81,365,379 | 7,502,409 | 20,291,170 | 44,099,162 | 55,393 | 36,107,240 | 7,296,823 | 1,027,246 | 1,790,676 | 5,543,456 |
| Under \$5,000..... | 34,799 | 7,555,164 | 1,976,634 | 141,252 | 55,909 | 740,483 | 27,816 | 3,363,331 | 865,148 | 73,908 | 41,325 | 339,129 |
| \$5,000 under \$10,000..... | 11,758 | 5,004,204 | 1,295,693 | 106,616 | 82,163 | 988,800 | 8,541 | 1,911,116 | 421,627 | 43,975 | 59,624 | 247,569 |
| \$10,000 under \$15,000..... | 7,215 | 3,311,187 | 767,004 | 75,476 | 66,608 | 416,985 | 4,285 | 1,315,941 | 307,079 | 30,111 | 55,442 | 156,553 |
| \$15,000 under \$20,000..... | 5,500 | 3,775,673 | 898,905 | 63,691 | 94,033 | 385,074 | 2,558 | 978,976 | 222,233 | 24,285 | 43,791 | 131,583 |
| \$20,000 under \$25,000..... | 6,080 | 4,577,059 | 1,098,007 | 76,568 | 135,282 | 467,606 | 1,857 | 952,849 | 185,550 | 22,274 | 41,178 | 128,520 |
| \$25,000 under \$50,000..... | 10,580 | 11,246,363 | 2,713,629 | 206,688 | 372,311 | 1,244,483 | 4,748 | 3,013,158 | 589,973 | 82,688 | 170,089 | 443,131 |
| \$50,000 under \$100,000..... | 7,130 | 11,391,692 | 2,325,978 | 217,640 | 499,489 | 1,448,730 | 2,844 | 2,994,989 | 540,694 | 81,113 | 193,655 | 507,683 |
| \$100,000 under \$250,000..... | 5,824 | 17,674,928 | 4,586,397 | 332,542 | 917,688 | 2,395,681 | 1,659 | 6,449,900 | 885,869 | 113,447 | 249,879 | 754,610 |
| \$250,000 under \$500,000..... | 2,594 | 17,344,472 | 4,564,971 | 376,746 | 915,447 | 2,382,102 | 517 | 2,364,357 | 419,238 | 69,553 | 176,099 | 476,416 |
| \$500,000 under \$1,000,000..... | 1,580 | 16,540,817 | 4,421,795 | 333,585 | 1,108,849 | 2,734,574 | 195 | 1,878,085 | 391,782 | 73,187 | 131,397 | 378,974 |
| \$1,000,000 under \$5,000,000..... | 1,503 | 45,290,526 | 12,817,453 | 1,019,473 | 3,253,831 | 7,619,403 | 152 | 4,822,023 | 1,031,749 | 177,175 | 307,049 | 1,073,861 |
| \$5,000,000 under \$10,000,000..... | 208 | 29,295,344 | 5,707,351 | 508,829 | 1,431,630 | 3,324,217 | 11 | 2,120,327 | 573,458 | 87,575 | 76,374 | 403,650 |
| \$10,000,000 under \$25,000,000..... | 163 | 36,114,393 | 10,426,244 | 1,009,859 | 2,538,452 | 5,552,723 | | | | | | |
| \$25,000,000 under \$50,000,000..... | 55 | 21,333,005 | 4,968,516 | 577,621 | 2,018,137 | 4,347,198 | | | | | | |
| \$50,000,000 under \$100,000,000..... | 25 | 17,673,251 | 4,766,075 | 553,679 | 1,777,787 | 3,300,870 | 10 | 3,942,188 | 862,423 | 147,955 | 248,774 | 501,777 |
| \$100,000,000 or more..... | 19 | 47,779,360 | 14,961,527 | 1,908,144 | 5,013,514 | 7,156,368 | | | | | | |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES | | | | | | | | | | | | |
| Total..... | 24,165 | 46,277,220 | 19,616,850 | 3,726,843 | 6,110,291 | 2,416,048 | 13,755 | 8,226,092 | 2,358,555 | 594,184 | 387,970 | 293,490 |
| Under \$5,000..... | 12,383 | 1,101,874 | 453,517 | 66,471 | 19,940 | 8,941 | 8,878 | 730,686 | 262,635 | 47,954 | 10,991 | 10,881 |
| \$5,000 under \$10,000..... | 3,326 | 566,966 | 222,327 | 35,510 | 22,902 | 6,423 | 1,794 | 221,526 | 74,880 | 14,528 | 12,568 | 1,979 |
| \$10,000 under \$15,000..... | 1,673 | 442,546 | 192,264 | 19,558 | 22,902 | 4,000 | 435 | 596,826 | 235,998 | 24,954 | 11,036 | 3,218 |
| \$15,000 under \$20,000..... | 1,333 | 381,999 | 139,711 | 23,726 | 22,663 | 5,097 | 511 | 164,949 | 51,502 | 10,965 | 8,663 | 1,729 |
| \$20,000 under \$25,000..... | 1,185 | 415,288 | 188,314 | 27,877 | 26,271 | 3,776 | 476 | 119,387 | 39,880 | 7,934 | 8,875 | 571 |
| \$25,000 under \$50,000..... | 1,691 | 4,754,772 | 1,555,112 | 67,407 | 56,805 | 12,287 | 554 | 374,639 | 125,153 | 31,264 | 19,248 | 4,056 |
| \$50,000 under \$100,000..... | 965 | 1,182,270 | 393,866 | 75,438 | 68,432 | 19,535 | 281 | 404,664 | 113,276 | 29,754 | 19,804 | 7,018 |
| \$100,000 under \$250,000..... | 659 | 1,796,618 | 707,629 | 132,168 | 104,741 | 44,081 | 263 | 467,525 | 109,635 | 35,033 | 43,319 | 10,600 |
| \$250,000 under \$500,000..... | 333 | 1,561,395 | 555,127 | 95,337 | 116,452 | 38,618 | 49 | 191,227 | 47,948 | 22,240 | 18,418 | 6,125 |
| \$500,000 under \$1,000,000..... | 216 | 4,308,648 | 646,575 | 126,236 | 153,342 | 68,306 | 36 | 572,500 | 125,323 | 45,184 | 24,929 | 29,916 |
| \$1,000,000 under \$5,000,000..... | 243 | 4,955,466 | 1,708,719 | 427,734 | 508,255 | 255,233 | 76 | 1,557,639 | 375,696 | 106,137 | 85,566 | 81,314 |
| \$5,000,000 under \$10,000,000..... | 52 | 2,232,386 | 1,251,141 | 257,435 | 342,759 | 153,998 | 8 | 1,272,862 | 374,054 | 77,906 | 52,844 | 49,722 |
| \$10,000,000 under \$25,000,000..... | 63 | 6,605,222 | 2,796,699 | 624,245 | 752,644 | 464,083 | | | | | | |
| \$25,000,000 under \$50,000,000..... | 30 | 7,351,557 | 2,662,294 | 64,179 | 1,356,451 | 536,714 | 4 | 1,551,462 | 422,575 | 140,331 | 71,709 | 86,361 |
| \$50,000,000 under \$100,000,000..... | 12 | 4,852,762 | 2,451,423 | 467,748 | 867,158 | 311,121 | | | | | | |
| \$100,000,000 or more..... | 1 | 8,815,311 | 3,917,747 | 627,634 | 1,775,718 | 481,580 | | | | | | |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | | | |
| Total..... | 194,776 | 188,896,328 | 38,379,804 | 1,487,230 | 5,432,966 | 13,944,553 | 116,701 | 36,840,346 | 6,461,967 | 333,652 | 1,007,888 | 4,325,487 |
| Under \$5,000..... | 99,306 | 22,450,346 | 6,877,321 | 215,812 | 147,791 | 2,778,102 | 74,366 | 17,947,553 | 2,279,362 | 108,302 | 107,226 | 1,292,504 |
| \$5,000 under \$10,000..... | 28,307 | 12,811,408 | 2,778,413 | 108,134 | 147,619 | 1,418,662 | 17,415 | 4,449,599 | 902,707 | 49,340 | 123,513 | 619,926 |
| \$10,000 under \$15,000..... | 16,614 | 9,621,742 | 1,933,655 | 77,774 | 87,572 | 32,562 | 8,028 | 3,137,842 | 542,259 | 32,136 | 95,694 | 430,961 |
| \$15,000 under \$20,000..... | 11,578 | 8,423,745 | 1,688,142 | 66,744 | 147,431 | 301,212 | 4,066 | 2,422,261 | 389,138 | 20,522 | 79,666 | 280,371 |
| \$20,000 under \$25,000..... | 11,552 | 11,023,152 | 2,406,867 | 85,429 | 246,171 | 1,126,243 | 2,687 | 1,659,576 | 261,485 | 14,437 | 58,951 | 199,299 |
| \$25,000 under \$50,000..... | 16,256 | 21,744,134 | 3,971,676 | 154,374 | 442,309 | 2,144,808 | 6,423 | 4,241,425 | 700,024 | 37,958 | 184,405 | 543,433 |
| \$50,000 under \$100,000..... | 6,262 | 15,958,461 | 4,806,695 | 104,475 | 435,431 | 1,549,917 | 1,874 | 2,938,470 | 448,386 | 26,814 | 126,799 | 349,309 |
| \$100,000 under \$250,000..... | 3,774 | 17,364,492 | 5,176,911 | 134,445 | 229,227 | 2,187,174 | 1,874 | 4,331,172 | 338,755 | 19,723 | 89,720 | 275,239 |
| \$250,000 under \$500,000..... | 1,413 | 11,463,646 | 3,879,143 | 71,061 | 347,815 | 1,203,340 | 114 | 787,609 | 141,587 | 8,403 | 40,958 | 111,027 |
| \$500,000 under \$1,000,000..... | 472 | 1,637,689 | 1,843,988 | 62,808 | 107,419 | 467,748 | 49 | 755,762 | 145,366 | 6,146 | 26,234 | 75,225 |
| \$1,000,000 under \$5,000,000..... | 340 | 16,461,477 | 5,117,534 | 143,769 | 477,872 | 1,641,477 | 41 | 1,794,103 | 199,318 | 8,729 | 55,368 | 108,014 |
| \$5,000,000 under \$10,000,000..... | 10 | 6,211,346 | 2,245,104 | 71,852 | 215,358 | 687,112 | 3 | 1,664,174 | 63,580 | 649 | 19,354 | 40,179 |
| \$10,000,000 under \$25,000,000..... | 25 | 1,465,629 | 2,213,721 | 46,751 | 349,891 | 1,077,146 | | | | | | |
| \$25,000,000 under \$50,000,000..... | 6 | 1,038,177 | 948,207 | 46,425 | 21,781 | 352,843 | | | | | | |
| \$50,000,000 under \$100,000,000..... | 6 | 4,461,776 | 2,344,356 | 66,724 | 447,345 | 854,373 | | | | | | |
| \$100,000,000 or more..... | 1 | 3,754,000 | 1,419,026 | 24,646 | 337,234 | 555,676 | | | | | | |
| Wholesale Trade | | | | | | | | | | | | |
| Total..... | 71,596 | 93,912,513 | 17,485,819 | 511,758 | 2,977,151 | 6,166,522 | 4,746 | 16,917,056 | 2,008,151 | 100,588 | 379,073 | 1,594,247 |
| Under \$5,000..... | 29,246 | 8,967,143 | 1,487,665 | 61,484 | 48,629 | 944,315 | 19,456 | 4,118,221 | 573,019 | 22,904 | 25,087 | 348,981 |
| \$5,000 under \$10,000..... | 11,506 | 6,183,926 | 1,444,738 | 38,128 | 73,486 | 586,704 | 4,711 | 1,543,809 | 255,817 | 12,017 | 32,908 | 184,911 |
| \$10,000 under \$15,000..... | 7,077 | 4,774,441 | 1,047,900 | 22,234 | 85,274 | 488,737 | 2,297 | 1,164,397 | 187,885 | 4,823 | 27,307 | 139,903 |
| \$15,000 under \$20,000..... | 5,189 | 4,958,177 | 1,066,513 | 28,110 | 86,281 | 445,128 | 1,396 | 1,343,512 | 124,044 | 5,345 | 23,720 | 84,011 |
| \$20,000 under \$25,000..... | 5,110 | 4,736,460 | 862,810 | 27,406 | 114,144 | 524,249 | 724 | 574,414 | 72,321 | 3,905 | 15,829 | 59,207 |
| \$25,000 under \$50,000..... | 7,477 | 12,711,777 | 2,279,344 | 107,226 | 267,496 | 1,248,379 | 4,467 | 1,827,729 | 240,047 | 13,846 | 66,540 | 227,769 |
| \$50,000 under \$100,000..... | 3,468 | 11,135,775 | 2,441,814 | 49,654 | 136,455 | 418,666 | 775 | 1,482,415 | 170,657 | 10,474 | 53,258 | 163,138 |
| \$100,000 under \$250,000..... | 2,111 | 11,741,446 | 1,966,911 | 44,785 | 126,099 | 1,174,128 | 315 | 1,181,138 | 138,790 | 8,780 | 44,642 | 156,438 |
| \$250,000 under \$500,000..... | 1,114 | 7,166,382 | 1,468,504 | 35,236 | 259,111 | 815,397 | 121 | 460,163 | 51,973 | 4,712 | 18,295 | 67,391 |
| \$500,000 under \$1,000,000..... | 265 | 1,946,712 | 761,845 | 17,741 | 157,147 | 58,212 | 23 | 536,229 | 55,270 | 3,331 | 15,654 | 58,241 |
| \$1,000,000 under \$5,000,000..... | 185 | 3,772,676 | 1,255,259 | 47,661 | 307,451 | 842,244 | 32 | 1,462,727 | 104,845 | 4,127 | 43,275 | 79,193 |
| \$5,000,000 under \$10,000,000..... | 11 | 2,698,816 | 446,687 | 25,859 | 82,845 | 247,744 | 2 | 1,576,192 | 33,483 | 124 | 12,558 | 25,064 |
| \$10,000,000 under \$25,000,000..... | 2 | 1,856,770 | 688,300 | 47,115 | 147,787 | 349,903 | | | | | | |
| \$25,000,000 under \$50,000,000..... | 2 | 383,740 | 4,145 | 112 | 67,477 | 41,384 | | | | | | |
| \$50,000,000 under \$100,000,000..... | 1 | 369,185 | 187,849 | 1,128 | 78,627 | 1,128 | | | | | | |
| \$100,000,000 or more..... | - | - | - | - | - | - | | | | | | |

Footnotes on page 58. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 10.—NUMBER OF RETURNS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, DEFICIT, AND INVENTORY, BY INDUSTRIAL DIVISION, BY SIZE OF NET INCOME OR DEFICIT—Continued

| Industrial division and size of net income or deficit | Returns with net income | | | | | | Returns without net income | | | | | |
|---|-------------------------|--|---|------------------------------------|----------------------------------|--|----------------------------|--|---|------------------------------------|-------------------------------|--|
| | Number of returns | Business receipts ^a (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Inventory, end-of-year ^b (Thousand dollars) | Number of returns | Business receipts ^a (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Deficit (Thousand dollars) | Inventory, end-of-year ^b (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| WHOLESALE AND RETAIL TRADE—Continued | | | | | | | | | | | | |
| Retail Trade | | | | | | | | | | | | |
| Total..... | 109,619 | 86,786,324 | 22,617,925 | 897,634 | 2,824,230 | 2,811,947 | 7,786 | 18,464,198 | 4,147,932 | 212,018 | 563,382 | 4,564,947 |
| Under \$5,000..... | 63,392 | 12,223,260 | 3,142,447 | 139,775 | 91,301 | 1,722,767 | 6,452 | 6,293,372 | 1,582,338 | 78,512 | 74,162 | 862,454 |
| \$5,000 under \$10,000..... | 15,789 | 5,825,552 | 1,428,883 | 61,111 | 1,913,551 | 737,651 | 11,038 | 2,658,977 | 594,520 | 32,699 | 82,303 | 393,611 |
| \$10,000 under \$15,000..... | 8,266 | 4,163,789 | 1,105,829 | 38,857 | 34,488 | 479,872 | 5,214 | 1,413,301 | 378,634 | 20,394 | 62,318 | 271,474 |
| \$15,000 under \$20,000..... | 5,589 | 3,409,350 | 822,338 | 33,683 | 95,146 | 264,116 | 2,901 | 1,281,279 | 245,031 | 13,247 | 49,479 | 192,612 |
| \$20,000 under \$25,000..... | 5,219 | 3,758,479 | 921,295 | 36,677 | 116,241 | 438,772 | 1,645 | 994,014 | 169,287 | 9,520 | 36,102 | 126,261 |
| \$25,000 under \$50,000..... | 7,001 | 7,728,746 | 1,824,403 | 76,493 | 232,823 | 814,462 | 3,157 | 2,268,622 | 435,696 | 22,257 | 107,787 | 294,355 |
| \$50,000 under \$100,000..... | 2,456 | 5,114,380 | 1,257,195 | 47,520 | 165,532 | 537,903 | 1,109 | 1,355,393 | 255,521 | 14,247 | 69,146 | 174,365 |
| \$100,000 under \$250,000..... | 1,198 | 5,358,466 | 1,347,797 | 51,317 | 179,822 | 544,460 | 475 | 751,444 | 183,308 | 9,691 | 38,685 | 102,228 |
| \$250,000 under \$500,000..... | 346 | 2,283,807 | 794,265 | 30,755 | 118,441 | 339,507 | 40 | 312,305 | 86,371 | 4,109 | 13,931 | 41,505 |
| \$500,000 under \$1,000,000..... | 180 | 5,293,221 | 986,223 | 38,547 | 123,014 | 372,340 | 16 | 219,533 | 90,096 | 2,215 | 10,580 | 16,984 |
| \$1,000,000 under \$50,000,000..... | 146 | 7,287,740 | 2,107,574 | 91,535 | 299,288 | 727,996 | 4 | 331,376 | 94,473 | 4,602 | 12,093 | 28,821 |
| \$50,000,000 under \$100,000,000..... | 19 | 3,593,030 | 448,421 | 45,493 | 132,513 | 385,418 | 1 | 87,882 | 30,097 | 525 | 6,796 | 15,115 |
| \$100,000,000 under \$250,000,000..... | 15 | 6,284,414 | 1,681,915 | 75,428 | 245,855 | 644,313 | - | - | - | - | - | - |
| \$250,000,000 under \$500,000,000..... | 3 | 3,054,438 | 830,867 | 37,445 | 116,770 | 308,947 | - | - | - | - | - | - |
| \$500,000,000 under \$1,000,000,000..... | 5 | 9,152,441 | 2,152,449 | 61,201 | 338,418 | 824,301 | - | - | - | - | - | - |
| \$1,000,000,000 or more..... | 1 | 3,754,030 | 1,413,026 | 29,646 | 337,234 | 555,676 | - | - | - | - | - | - |
| Wholesale and Retail Trade not Allocable | | | | | | | | | | | | |
| Total..... | 13,561 | 8,197,452 | 1,776,746 | 85,839 | 263,485 | 426,084 | 9,164 | 4,459,092 | 312,834 | 21,046 | 65,433 | 221,900 |
| Under \$5,000..... | 6,732 | 1,326,613 | 291,558 | 13,548 | 3,563 | 151,020 | 6,258 | 535,960 | 128,765 | 6,886 | 7,477 | 81,170 |
| \$5,000 under \$10,000..... | 2,012 | 806,744 | 159,782 | 8,865 | 14,288 | 94,248 | 1,266 | 250,813 | 56,870 | 4,624 | 2,302 | 41,434 |
| \$10,000 under \$15,000..... | 1,271 | 583,562 | 129,856 | 6,683 | 15,305 | 65,893 | 517 | 120,234 | 25,680 | 1,919 | 6,667 | 14,084 |
| \$15,000 under \$20,000..... | 900 | 516,128 | 109,617 | 4,963 | 15,416 | 54,368 | 375 | 97,471 | 20,603 | 1,330 | 6,467 | 14,368 |
| \$20,000 under \$25,000..... | 733 | 527,163 | 112,762 | 4,346 | 16,335 | 58,219 | 318 | 94,348 | 19,877 | 1,005 | 7,120 | 13,825 |
| \$25,000 under \$50,000..... | 1,278 | 1,303,418 | 277,274 | 13,591 | 42,220 | 141,367 | 299 | 144,074 | 24,221 | 1,855 | 10,078 | 21,109 |
| \$50,000 under \$100,000..... | 344 | 708,776 | 135,621 | 6,305 | 23,444 | 73,348 | 64 | 100,462 | 22,268 | 2,393 | 4,945 | 11,846 |
| \$100,000 under \$250,000..... | 195 | 814,110 | 166,203 | 8,303 | 28,376 | 94,664 | 50 | 100,590 | 16,457 | 1,252 | 6,393 | 16,673 |
| \$250,000 under \$500,000..... | 53 | 413,457 | 101,374 | 5,016 | 18,263 | 57,536 | 22 | 15,141 | 3,243 | 82 | 8,732 | 2,131 |
| \$500,000 under \$1,000,000..... | 27 | 407,756 | 97,170 | 4,520 | 17,858 | 47,146 | - | - | - | - | - | - |
| \$1,000,000 under \$5,000,000..... | 14 | 394,661 | 106,701 | 4,573 | 24,633 | 57,757 | - | - | - | - | - | - |
| \$5,000,000 under \$10,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$10,000,000 under \$25,000,000..... | 1 | 95,045 | 23,833 | 308 | 16,249 | 21,024 | - | - | - | - | - | - |
| \$25,000,000 under \$50,000,000..... | 1 | 294,769 | 77,205 | 4,812 | 27,611 | 18,862 | - | - | - | - | - | - |
| \$50,000,000 under \$100,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$100,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | | | |
| Total..... | 192,769 | 52,008,882 | - | - | 1,134,941 | 8,191,529 | 101,159 | 8,004,911 | - | 430,221 | 704,260 | - |
| Under \$5,000..... | 99,902 | 2,265,850 | - | - | 217,372 | 148,367 | 81,953 | 3,833,020 | - | 167,262 | 77,210 | - |
| \$5,000 under \$10,000..... | 24,728 | 1,383,681 | - | - | 127,555 | 205,762 | 8,129 | 322,685 | - | 42,763 | 55,084 | - |
| \$10,000 under \$15,000..... | 15,788 | 992,806 | - | - | 74,781 | 189,360 | 3,699 | 239,872 | - | 38,360 | 43,543 | - |
| \$15,000 under \$20,000..... | 11,527 | 1,000,902 | - | - | 68,379 | 196,722 | 1,824 | 134,458 | - | 17,318 | 30,965 | - |
| \$20,000 under \$25,000..... | 9,664 | 999,768 | - | - | 58,742 | 214,783 | 1,198 | 101,272 | - | 16,151 | 26,438 | - |
| \$25,000 under \$50,000..... | 14,251 | 2,451,658 | - | - | 123,486 | 471,422 | 2,355 | 474,844 | - | 44,495 | 81,439 | - |
| \$50,000 under \$100,000..... | 5,519 | 1,913,128 | - | - | 77,407 | 380,957 | 1,121 | 419,898 | - | 29,635 | 75,587 | - |
| \$100,000 under \$250,000..... | 3,720 | 3,126,627 | - | - | 84,101 | 571,899 | 594 | 592,200 | - | 30,087 | 90,375 | - |
| \$250,000 under \$500,000..... | 1,284 | 2,432,762 | - | - | 61,588 | 446,467 | 179 | 516,980 | - | 13,629 | 61,916 | - |
| \$500,000 under \$1,000,000..... | 602 | 2,756,786 | - | - | 39,181 | 423,467 | 54 | 541,875 | - | 22,991 | 36,354 | - |
| \$1,000,000 under \$5,000,000..... | 575 | 7,426,348 | - | - | 77,486 | 1,215,363 | 44 | 474,873 | - | 4,230 | 87,268 | - |
| \$5,000,000 under \$10,000,000..... | 108 | 3,866,448 | - | - | 35,496 | 730,595 | 2 | 65,146 | - | 3,300 | 15,420 | - |
| \$10,000,000 under \$25,000,000..... | 64 | 5,651,261 | - | - | 4,235 | 983,227 | - | - | - | - | - | - |
| \$25,000,000 under \$50,000,000..... | 21 | 5,135,631 | - | - | 3,146 | 751,517 | - | - | - | - | - | - |
| \$50,000,000 under \$100,000,000..... | 12 | 3,475,712 | - | - | 46,056 | 811,356 | - | - | - | - | - | - |
| \$100,000,000 or more..... | 4 | 6,527,314 | - | - | 34,442 | 452,271 | - | - | - | - | - | - |
| SERVICES | | | | | | | | | | | | |
| Total..... | 52,641 | 13,709,577 | 6,632,629 | 727,484 | 1,083,063 | 549,278 | 44,559 | 4,031,066 | 1,846,396 | 329,612 | 330,317 | 287,705 |
| Under \$5,000..... | 29,778 | 2,280,369 | 1,144,197 | 114,530 | 41,381 | 58,122 | 32,936 | 1,378,386 | 732,543 | 84,330 | 40,970 | 48,820 |
| \$5,000 under \$10,000..... | 7,275 | 1,063,448 | 543,154 | 64,276 | 50,555 | 22,893 | 5,148 | 448,931 | 233,511 | 45,925 | 34,333 | 13,331 |
| \$10,000 under \$15,000..... | 3,915 | 880,522 | 429,166 | 59,498 | 47,319 | 21,289 | 2,472 | 354,579 | 164,489 | 34,591 | 29,305 | 11,900 |
| \$15,000 under \$20,000..... | 2,906 | 658,244 | 357,744 | 34,389 | 49,680 | 16,327 | 1,168 | 188,393 | 83,866 | 13,492 | 19,007 | 3,864 |
| \$20,000 under \$25,000..... | 2,449 | 726,321 | 402,719 | 45,237 | 54,657 | 17,769 | 587 | 134,181 | 57,286 | 7,769 | 12,782 | 2,061 |
| \$25,000 under \$50,000..... | 3,649 | 1,612,335 | 831,581 | 100,284 | 123,000 | 40,063 | 1,309 | 280,983 | 147,820 | 30,969 | 45,278 | 6,842 |
| \$50,000 under \$100,000..... | 1,484 | 1,170,875 | 586,872 | 61,812 | 101,974 | 29,850 | 603 | 334,514 | 125,893 | 21,093 | 41,609 | 11,814 |
| \$100,000 under \$250,000..... | 722 | 1,173,565 | 505,685 | 60,455 | 112,331 | 56,595 | 267 | 217,934 | 118,867 | 39,812 | 40,249 | 14,646 |
| \$250,000 under \$500,000..... | 252 | 782,487 | 347,082 | 35,286 | 88,155 | 13,663 | 36 | 127,628 | 54,958 | 13,674 | 12,298 | 31,732 |
| \$500,000 under \$1,000,000..... | 111 | 827,791 | 388,053 | 39,886 | 82,042 | 27,143 | 17 | 272,144 | 71,976 | 20,116 | 11,846 | 16,256 |
| \$1,000,000 under \$5,000,000..... | 85 | 1,608,761 | 685,268 | 78,196 | 182,743 | 92,842 | 14 | 218,000 | 59,829 | 16,357 | 26,687 | 37,871 |
| \$5,000,000 under \$10,000,000..... | 7 | 384,275 | 213,767 | 11,391 | 36,651 | 39,371 | 2 | 74,993 | 2,358 | 1,484 | 15,362 | 4,698 |
| \$10,000,000 under \$25,000,000..... | 6 | 520,484 | 206,436 | 16,744 | 85,575 | 119,651 | - | - | - | - | - | - |
| \$25,000,000 under \$50,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$50,000,000 under \$100,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$100,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |

Footnotes on page 58. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 11.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION, BY SIZE OF TOTAL ASSETS

| Industrial division and size of total assets | Returns with and without net income | | | | | | Returns with net income | | | | | | | |
|--|-------------------------------------|--|--|---|-------------------------------------|--|-------------------------------------|-----------------------|--|---|--|--------------------------------------|------------------------------------|--------------------------------------|
| | Number of returns (1) | Total compiled receipts (Thousand dollars) (2) | Business receipts (Thousand dollars) (3) | Gross profit (less loss) (Thousand dollars) (4) | Depreciation (Thousand dollars) (5) | Net income (less deficit) (Thousand dollars) (6) | Total assets (Thousand dollars) (7) | Number of returns (8) | Total compiled receipts (Thousand dollars) (9) | Business receipts (Thousand dollars) (10) | Gross profit (less loss) (Thousand dollars) (11) | Depreciation (Thousand dollars) (12) | Net income (Thousand dollars) (13) | Total assets (Thousand dollars) (14) |
| ALL INDUSTRIAL DIVISIONS | | | | | | | | | | | | | | |
| All active corporations with net income | 900,381 | 725,438,092 | 600,503,923 | 173,885,147 | 18,477,993 | 36,522,869 | - | 611,131 | 632,342,814 | 599,575,755 | 155,236,170 | 15,482,519 | 43,489,773 | - |
| Under \$2,000 | 62,746 | 7,091,350 | 6,385,569 | 1,455,930 | 163,910 | 14,388 | - | 24,385 | 6,032,441 | 4,655,713 | 1,073,949 | 97,737 | 428,600 | 112,927,847 |
| \$2,000 to under \$500,000 | 927,035 | 728,346,742 | 600,008,354 | 172,229,217 | 18,513,183 | 36,308,481 | 2,536,537 | 586,746 | 627,310,373 | 594,920,042 | 153,162,221 | 15,482,782 | 43,061,174 | 112,927,847 |
| Under \$2,000 | 227,173 | 8,399,000 | 8,055,056 | 2,428,019 | 160,000 | 4,777,691 | 2,536,537 | 95,866 | 4,234,525 | 4,060,067 | 1,440,840 | 70,509 | 183,134 | 1,120,947 |
| \$2,000 to under \$500,000 | 143,684 | 11,912,279 | 11,900,128 | 3,410,075 | 232,428 | 34,236 | 5,212,076 | 85,914 | 7,540,013 | 7,246,960 | 2,287,432 | 144,931 | 330,947 | 3,117,777 |
| \$500,000 to under \$1,000,000 | 100,881 | 24,771,227 | 23,474,729 | 6,071,739 | 534,715 | 338,210 | 12,950,158 | 111,725 | 17,355,932 | 16,745,915 | 4,960,027 | 315,404 | 746,011 | 8,108,179 |
| \$1,000,000 to under \$5,000,000 | 195,025 | 59,419,315 | 56,437,798 | 13,944,860 | 1,153,808 | 1,111,693 | 31,084,825 | 142,633 | 61,257,557 | 43,486,539 | 10,446,122 | 832,209 | 1,768,921 | 22,938,076 |
| \$5,000,000 to under \$10,000,000 | 88,911 | 34,477,659 | 34,477,659 | 11,940,410 | 1,743,114 | 1,218,793 | 36,927,321 | 67,636 | 44,599,058 | 42,871,122 | 9,384,122 | 788,112 | 1,736,130 | 23,452,281 |
| \$10,000,000 to under \$25,000,000 | 46,346 | 53,076,416 | 51,221,159 | 10,748,107 | 1,004,001 | 1,349,047 | 31,052,518 | 35,541 | 57,139,427 | 42,628,269 | 9,195,345 | 759,138 | 1,764,957 | 24,876,294 |
| \$25,000,000 to under \$50,000,000 | 31,003 | 61,242,555 | 59,279,135 | 12,733,455 | 1,116,314 | 1,244,198 | 47,832,861 | 24,505 | 64,842,667 | 50,918,637 | 11,256,752 | 913,266 | 2,520,235 | 37,777,172 |
| \$50,000,000 to under \$100,000,000 | 14,018 | 30,742,180 | 30,742,180 | 8,498,469 | 81,581 | 1,457,476 | 43,378,382 | 9,712 | 34,755,567 | 33,272,545 | 7,512,064 | 628,211 | 1,936,235 | 34,417,145 |
| \$100,000,000 to under \$250,000,000 | 7,970 | 26,137,207 | 30,337,291 | 8,479,700 | 843,421 | 1,852,798 | 57,796,544 | 6,238 | 33,362,946 | 31,794,917 | 7,678,783 | 670,670 | 2,119,156 | 43,600,371 |
| \$250,000,000 to under \$500,000,000 | 5,342 | 27,204,539 | 27,204,539 | 11,155,109 | 1,071,331 | 2,302,768 | 80,461,448 | 3,996 | 42,072,598 | 39,990,838 | 10,341,441 | 877,880 | 3,162,806 | 60,762,174 |
| \$500,000,000 to under \$1,000,000,000 | 1,898 | 34,194,372 | 32,116,287 | 8,269,712 | 843,548 | 2,304,325 | 1,224,452 | 1,437 | 40,238,144 | 28,616,442 | 7,700,794 | 681,417 | 2,421,553 | 49,613,400 |
| \$1,000,000,000 to under \$1,000,000,000 | 1,191 | 40,414,321 | 39,456,506 | 9,446,506 | 946,330 | 2,228,207 | 6,914,774 | 796 | 47,877,437 | 33,017,324 | 8,438,512 | 833,114 | 2,407,422 | 55,777,174 |
| \$1,000,000,000 to under \$1,000,000,000 | 601 | 57,411,065 | 54,568,445 | 14,789,222 | 1,000,242 | 4,297,411 | 10,486,767 | 477 | 62,357,567 | 49,460,381 | 14,548,015 | 1,458,015 | 4,522,452 | 88,637,874 |
| \$1,000,000,000 to under \$1,000,000,000 | 601 | 57,411,065 | 54,568,445 | 14,789,222 | 1,000,242 | 4,297,411 | 10,486,767 | 477 | 62,357,567 | 49,460,381 | 14,548,015 | 1,458,015 | 4,522,452 | 88,637,874 |
| ALL OTHERS | | | | | | | | | | | | | | |
| All active corporations with net income | 13,467 | 3,414,444 | 3,414,444 | 1,117,211 | 145,444 | 1,117,211 | - | 7,460 | 3,414,444 | 2,441,189 | 986,461 | 103,155 | 230,462 | - |
| Under \$2,000 | 1,427 | 8,775 | 8,243 | 21,415 | 3,464 | 4,647 | - | 572 | 31,451 | 24,074 | 10,473 | 1,216 | 4,294 | - |
| \$2,000 to under \$500,000 | 12,040 | 3,405,911 | 3,405,911 | 1,117,211 | 145,444 | 1,117,211 | - | 7,082 | 3,729,449 | 2,642,115 | 97,468 | 101,939 | 226,363 | 4,481,464 |
| Under \$2,000 | 4,245 | 1,414 | 1,414 | 2,414 | 3,414 | 4,647 | - | 776 | 3,414 | 3,414 | 3,414 | 1,001 | 2,738 | - |
| \$2,000 to under \$500,000 | 1,603 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 626 | 3,414 | 3,414 | 3,414 | 1,001 | 2,738 | - |
| \$500,000 to under \$1,000,000 | 4,092 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 1,432 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - |
| \$1,000,000 to under \$5,000,000 | 3,116 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 1,432 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - |
| \$5,000,000 to under \$10,000,000 | 1,000 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 1,432 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - |
| \$10,000,000 to under \$25,000,000 | 308 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 1,432 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - |
| \$25,000,000 to under \$50,000,000 | 308 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 1,432 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - |
| \$50,000,000 to under \$100,000,000 | 47 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 1,432 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - |
| \$100,000,000 to under \$250,000,000 | 18 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 1,432 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - |
| \$250,000,000 to under \$500,000,000 | 3 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 1,432 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - |
| \$500,000,000 to under \$1,000,000,000 | 1 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 1,432 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - |
| \$1,000,000,000 to under \$1,000,000,000 | 1 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - | 1,432 | 1,603 | 1,603 | 2,414 | 3,414 | 4,647 | - |
| ALL OTHERS | | | | | | | | | | | | | | |
| All active corporations with net income | 11,417 | 1,414,444 | 1,414,444 | 3,842,771 | 1,414,444 | 831,761 | - | 5,556 | 1,414,444 | 7,549,354 | 3,277,504 | 4,318 | 1,188,794 | - |
| Under \$2,000 | 1,140 | 11,417 | 11,417 | 3,842,771 | 1,414,444 | 831,761 | - | 265 | 76,140 | 68,789 | 24,446 | 3,734 | 6,674 | - |
| \$2,000 to under \$500,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| Under \$2,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$2,000 to under \$500,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$500,000 to under \$1,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$1,000,000 to under \$5,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$5,000,000 to under \$10,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$10,000,000 to under \$25,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$25,000,000 to under \$50,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$50,000,000 to under \$100,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$100,000,000 to under \$250,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$250,000,000 to under \$500,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$500,000,000 to under \$1,000,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$1,000,000,000 to under \$1,000,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$1,000,000,000 to under \$1,000,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$1,000,000,000 to under \$1,000,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$1,000,000,000 to under \$1,000,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$1,000,000,000 to under \$1,000,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$1,000,000,000 to under \$1,000,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,356 | 1,188,794 | - |
| \$1,000,000,000 to under \$1,000,000,000 | 1,007 | 9,001,073 | 4,001,073 | 3,842,771 | 1,414,444 | 831,761 | - | 5,291 | 7,867,147 | 7,480,565 | 3,252,895 | 4,3 | | |

ACTIVE CORPORATIONS

Table 11.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF TOTAL ASSETS—Continued

| Industrial division and size of total assets | Returns with and without net income | | | | | Returns with net income | | | | |
|---|-------------------------------------|--|--------------------------------------|---|---------------------------------|--|---------------------------------|-------------------|--|--------------------------------------|
| | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Total assets (Thousand dollars) | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) |
| CONSTRUCTION | | | | | | | | | | |
| All active corporation returns..... | 59,847 | 28,511,305 | 28,147,531 | 4,572,560 | 524,663 | 648,844 | 14,234,441 | 34,223 | 23,364,842 | 23,014,794 |
| Assets zero or not reported..... | 3,666 | 324,340 | 324,038 | 46,041 | 6,705 | 43,420 | 1,124,441 | 46 | 143,224 | 142,274 |
| Assets greater than zero, total..... | 56,181 | 28,186,965 | 27,823,493 | 4,526,519 | 517,958 | 605,424 | 13,110,000 | 34,177 | 23,221,618 | 22,872,520 |
| Under \$25,000..... | 17,271 | 907,916 | 902,826 | 212,523 | 13,622 | 421,087 | 178,319 | 7,121 | 422,394 | 420,942 |
| \$25,000 under \$50,000..... | 8,801 | 1,152,172 | 1,145,219 | 249,233 | 18,215 | 41,933 | 318,306 | 4,967 | 732,381 | 732,381 |
| \$50,000 under \$100,000..... | 9,834 | 2,166,172 | 2,144,224 | 454,294 | 39,811 | 22,861 | 711,114 | 1,933 | 1,594,764 | 1,594,764 |
| \$100,000 under \$250,000..... | 10,403 | 4,857,788 | 4,817,368 | 885,997 | 83,334 | 66,520 | 1,763,486 | 7,423 | 3,653,874 | 3,623,242 |
| \$250,000 under \$500,000..... | 4,723 | 4,094,352 | 4,051,430 | 666,413 | 68,311 | 81,267 | 1,659,664 | 3,495 | 3,455,660 | 3,433,976 |
| \$500,000 under \$1,000,000..... | 2,969 | 4,027,467 | 4,020,254 | 598,085 | 85,698 | 98,901 | 1,780,444 | 2,454 | 3,453,048 | 3,443,107 |
| \$1,000,000 under \$2,500,000..... | 1,367 | 4,027,467 | 3,955,284 | 633,068 | 81,149 | 120,438 | 2,094,935 | 1,122 | 3,444,227 | 3,434,107 |
| \$2,500,000 under \$5,000,000..... | 181 | 2,357,341 | 2,347,830 | 263,867 | 39,279 | 72,576 | 1,386,413 | 134 | 2,077,117 | 2,071,117 |
| \$5,000,000 under \$10,000,000..... | 104 | 1,854,017 | 1,853,744 | 231,452 | 38,530 | 61,877 | 1,084,013 | 73 | 1,693,584 | 1,687,746 |
| \$10,000,000 under \$25,000,000..... | 82 | 1,230,197 | 1,202,963 | 160,420 | 25,962 | 54,413 | 1,081,546 | 55 | 1,040,344 | 1,037,276 |
| \$25,000,000 under \$50,000,000..... | 18 | 1,124,244 | 1,107,451 | 154,373 | 13,414 | 59,372 | 607,476 | 17 | 1,116,407 | 1,114,825 |
| \$50,000,000 under \$100,000,000..... | 1 | 384,724 | 384,724 | 80,724 | 3,422 | 16,776 | 411,007 | 1 | 384,724 | 384,724 |
| \$100,000,000 under \$250,000,000..... | 1 | 1,500,000 | 1,500,000 | 260,000 | 3,422 | 16,776 | 1,860,000 | 1 | 1,500,000 | 1,500,000 |
| \$250,000,000 under \$500,000,000..... | 1 | 1,500,000 | 1,500,000 | 260,000 | 3,422 | 16,776 | 1,860,000 | 1 | 1,500,000 | 1,500,000 |
| MANUFACTURING | | | | | | | | | | |
| All active corporation returns..... | 150,096 | 129,432,571 | 129,136,478 | 88,422,202 | 8,429,655 | 18,500,444 | 25,835,422 | 9,303 | 242,839,015 | 238,027,438 |
| Assets zero or not reported..... | 1,316 | 4,444,444 | 4,444,444 | 603,056 | 54,473 | 100,414 | 1,000,000 | 1,797 | 1,991,426 | 1,967,553 |
| Assets greater than zero, total..... | 148,780 | 125,000,000 | 124,692,034 | 87,819,146 | 8,375,182 | 18,399,881 | 24,835,410 | 9,303 | 240,847,589 | 236,059,885 |
| Under \$25,000..... | 27,196 | 1,151,266 | 1,141,262 | 462,128 | 21,914 | 438,919 | 310,210 | 1,797 | 548,341 | 548,341 |
| \$25,000 under \$50,000..... | 10,241 | 1,561,247 | 1,549,642 | 584,264 | 41,049 | 422,141 | 697,910 | 1,797 | 1,188,476 | 1,188,476 |
| \$50,000 under \$100,000..... | 24,541 | 4,894,022 | 4,819,422 | 1,270,834 | 95,791 | 131,974 | 1,770,441 | 1,797 | 3,479,008 | 3,479,008 |
| \$100,000 under \$250,000..... | 31,500 | 12,593,422 | 12,481,334 | 3,221,284 | 304,784 | 181,974 | 5,112,450 | 1,797 | 11,824,450 | 11,824,450 |
| \$250,000 under \$500,000..... | 17,423 | 15,789,428 | 15,626,603 | 3,453,895 | 276,420 | 327,471 | 1,113,454 | 1,797 | 12,026,751 | 11,824,450 |
| \$500,000 under \$1,000,000..... | 11,282 | 17,434,776 | 17,294,797 | 4,114,797 | 310,522 | 482,501 | 7,942,138 | 1,797 | 14,473,404 | 14,473,404 |
| \$1,000,000 under \$2,500,000..... | 7,493 | 26,088,721 | 25,798,516 | 6,107,712 | 431,653 | 951,474 | 12,431,739 | 1,797 | 21,084,055 | 21,084,055 |
| \$2,500,000 under \$5,000,000..... | 2,746 | 18,095,467 | 17,889,267 | 4,349,084 | 335,850 | 801,542 | 10,436,569 | 2,746 | 17,471,737 | 17,471,737 |
| \$5,000,000 under \$10,000,000..... | 1,587 | 17,455,467 | 17,125,962 | 4,765,600 | 166,298 | 489,774 | 11,179,799 | 1,587 | 17,471,737 | 17,471,737 |
| \$10,000,000 under \$25,000,000..... | 1,133 | 24,313,467 | 24,057,742 | 6,485,064 | 572,447 | 1,682,277 | 17,471,739 | 1,133 | 22,907,833 | 22,907,833 |
| \$25,000,000 under \$50,000,000..... | 386 | 18,160,379 | 17,881,034 | 4,624,477 | 451,188 | 1,236,141 | 13,424,450 | 386 | 16,578,086 | 16,578,086 |
| \$50,000,000 under \$100,000,000..... | 267 | 23,797,100 | 23,432,244 | 5,734,536 | 565,371 | 1,436,474 | 18,411,739 | 267 | 22,454,751 | 22,454,751 |
| \$100,000,000 under \$250,000,000..... | 165 | 33,549,100 | 32,967,737 | 8,777,763 | 873,251 | 2,468,172 | 24,411,739 | 165 | 31,424,450 | 31,424,450 |
| \$250,000,000 under \$500,000,000..... | 114 | 114,000,000 | 111,000,000 | 31,000,000 | 3,855,860 | 7,000,000 | 114,000,000 | 114 | 109,000,000 | 109,000,000 |
| TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, AND SANITARY SERVICES | | | | | | | | | | |
| All active corporation returns..... | 2,789 | 17,462,454 | 17,462,454 | 41,976,005 | 11,300 | 6,724,421 | 125,477,804 | 2,789 | 10,477,477 | 10,477,477 |
| Assets zero or not reported..... | 2,789 | 17,462,454 | 17,462,454 | 41,976,005 | 11,300 | 6,724,421 | 125,477,804 | 2,789 | 10,477,477 | 10,477,477 |
| Assets greater than zero, total..... | 2,789 | 17,462,454 | 17,462,454 | 41,976,005 | 11,300 | 6,724,421 | 125,477,804 | 2,789 | 10,477,477 | 10,477,477 |
| Under \$25,000..... | 11,136 | 405,411 | 405,411 | 170,098 | 18,411 | 41,274 | 130,411 | 11,136 | 218,874 | 218,874 |
| \$25,000 under \$50,000..... | 5,971 | 454,421 | 454,421 | 203,626 | 23,127 | 10,411 | 211,796 | 5,971 | 313,063 | 313,063 |
| \$50,000 under \$100,000..... | 5,883 | 682,841 | 682,841 | 282,832 | 42,351 | 9,222 | 348,411 | 5,883 | 504,896 | 504,896 |
| \$100,000 under \$250,000..... | 2,612 | 1,684,000 | 1,684,000 | 542,058 | 72,920 | 40,543 | 99,411 | 2,612 | 929,787 | 929,787 |
| \$250,000 under \$500,000..... | 2,837 | 1,289,568 | 1,289,568 | 448,705 | 77,190 | 35,433 | 1,664,010 | 2,837 | 924,100 | 924,100 |
| \$500,000 under \$1,000,000..... | 1,900 | 1,451,095 | 1,451,095 | 476,282 | 87,700 | 50,027 | 1,110,026 | 1,900 | 1,084,227 | 1,084,227 |
| \$1,000,000 under \$2,500,000..... | 1,149 | 2,465,460 | 2,465,460 | 708,214 | 122,085 | 88,498 | 1,795,456 | 891 | 1,694,456 | 1,694,456 |
| \$2,500,000 under \$5,000,000..... | 466 | 1,683,453 | 1,683,453 | 538,068 | 100,468 | 55,491 | 1,420,789 | 365 | 1,398,773 | 1,398,773 |
| \$5,000,000 under \$10,000,000..... | 342 | 2,465,477 | 2,465,477 | 1,181,063 | 142,604 | 116,832 | 2,300,789 | 253 | 1,789,379 | 1,789,379 |
| \$10,000,000 under \$25,000,000..... | 142 | 1,691,123 | 1,691,123 | 627,450 | 126,362 | 144,461 | 2,356,406 | 162 | 1,472,187 | 1,472,187 |
| \$25,000,000 under \$50,000,000..... | 103 | 2,069,107 | 2,069,107 | 648,944 | 146,988 | 136,422 | 3,560,144 | 81 | 1,569,420 | 1,569,420 |
| \$50,000,000 under \$100,000,000..... | 76 | 2,082,888 | 2,082,888 | 835,423 | 18,886 | 222,411 | 5,399,214 | 81 | 1,722,471 | 1,722,471 |
| \$100,000,000 under \$250,000,000..... | 46 | 5,832,453 | 5,832,453 | 2,409,142 | 46,002 | 629,768 | 15,441,214 | 82 | 5,441,848 | 5,441,848 |
| \$250,000,000 under \$500,000,000..... | 100 | 32,053,031 | 31,796,913 | 13,540,400 | 2,687,738 | 9,134,401 | 91,657,738 | 86 | 28,741,553 | 28,741,553 |

Footnote 3, page 53, contains text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 11.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF TOTAL ASSETS—Continued

| Industrial division and size of total assets | Returns with and without net income | | | | | Returns with net income | | | | | | | | |
|--|-------------------------------------|--|--------------------------------------|---|---------------------------------|--|---------------------------------|-------------------|--|--------------------------------------|---|---------------------------------|-------------------------------|---------------------------------|
| | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Total assets (Thousand dollars) | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Total assets (Thousand dollars) |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | | | | | |
| All active corporation returns: | 311,477 | 228,779,100 | 225,736,674 | 44,841,771 | 1,820,882 | 4,424,072 | - | 19,776 | 191,411,280 | 186,897,328 | 38,379,804 | 1,487,240 | 4,432,800 | - |
| Assets zero or not reported: | 16,848 | 2,819,928 | 2,780,874 | 500,971 | 26,375 | 22,326 | - | 188,654 | 1,977,462 | 1,949,935 | 378,131 | 1,472,181 | 76,106 | 1,949,935 |
| Assets greater than zero, total: | 294,629 | 225,959,172 | 222,955,825 | 44,296,800 | 1,794,507 | 4,402,052 | 74,345,654 | 28,899 | 1,910,854 | 1,893,079 | 595,700 | 1,472,181 | 48,464 | 74,345,654 |
| Under \$25,000: | 69,736 | 3,437,567 | 3,408,825 | 1,147,467 | 45,389 | 477,878 | 854,476 | 29,498 | 1,910,854 | 1,893,079 | 595,700 | 1,472,181 | 48,464 | 854,476 |
| \$25,000 under \$50,000: | 50,267 | 1,394,886 | 1,368,241 | 1,698,241 | 71,367 | 1,371 | 1,827,341 | 40,009 | 1,827,341 | 1,800,000 | 1,113,102 | 1,472,181 | 105,314 | 1,827,341 |
| \$50,000 under \$100,000: | 58,101 | 13,770,493 | 13,528,431 | 3,214,187 | 140,993 | 120,117 | 1,827,341 | 29,498 | 1,910,854 | 1,893,079 | 595,700 | 1,472,181 | 48,464 | 1,827,341 |
| \$100,000 under \$250,000: | 66,894 | 33,770,643 | 33,353,026 | 9,714,644 | 292,867 | 396,453 | 1,827,341 | 29,498 | 1,910,854 | 1,893,079 | 595,700 | 1,472,181 | 48,464 | 1,827,341 |
| \$250,000 under \$500,000: | 28,071 | 29,576,765 | 29,176,024 | 5,392,421 | 227,228 | 396,453 | 1,827,341 | 29,498 | 1,910,854 | 1,893,079 | 595,700 | 1,472,181 | 48,464 | 1,827,341 |
| \$500,000 under \$1,000,000: | 12,715 | 25,842,137 | 25,181,036 | 4,431,988 | 172,118 | 376,493 | 1,827,341 | 29,498 | 1,910,854 | 1,893,079 | 595,700 | 1,472,181 | 48,464 | 1,827,341 |
| \$1,000,000 under \$2,500,000: | 6,058 | 24,851,276 | 24,551,276 | 4,270,581 | 165,159 | 473,159 | 1,827,341 | 29,498 | 1,910,854 | 1,893,079 | 595,700 | 1,472,181 | 48,464 | 1,827,341 |
| \$2,500,000 under \$5,000,000: | 1,540 | 14,447,158 | 14,233,942 | 2,661,811 | 98,416 | 313,313 | 1,827,341 | 29,498 | 1,910,854 | 1,893,079 | 595,700 | 1,472,181 | 48,464 | 1,827,341 |
| \$5,000,000 under \$10,000,000: | 688 | 12,769,621 | 12,769,621 | 2,661,811 | 81,038 | 313,313 | 1,827,341 | 29,498 | 1,910,854 | 1,893,079 | 595,700 | 1,472,181 | 48,464 | 1,827,341 |
| \$10,000,000 or more: | 363 | 13,672,231 | 13,364,151 | 2,591,877 | 104,558 | 376,493 | 1,827,341 | 29,498 | 1,910,854 | 1,893,079 | 595,700 | 1,472,181 | 48,464 | 1,827,341 |
| Wholesale Trade | | | | | | | | | | | | | | |
| Assets zero or not reported: | 104,342 | 112,499,113 | 110,829,009 | 15,993,984 | 658,346 | 1,988,078 | - | 71,596 | 94,958,533 | 93,912,553 | 13,485,833 | 503,758 | 2,347,151 | - |
| Assets greater than zero, total: | 3,500 | 1,311,911 | 1,303,145 | 1,931,111 | 7,856 | 30,325 | 36,887,199 | 1,407 | 1,036,405 | 1,023,555 | 150,791 | 5,408 | 44,054 | 36,887,199 |
| Under \$25,000: | 96,842 | 110,714,582 | 109,526,444 | 1,800,573 | 5,840 | 1,957,553 | 211,706 | 70,187 | 93,922,128 | 92,886,998 | 13,485,833 | 498,349 | 2,347,151 | 110,714,582 |
| \$25,000 under \$50,000: | 15,839 | 1,138,955 | 1,117,882 | 279,297 | 8,527 | 414,801 | 211,706 | 8,988 | 605,652 | 596,104 | 145,458 | 3,700 | 21,416 | 1,138,955 |
| \$50,000 under \$100,000: | 14,931 | 1,920,772 | 1,899,667 | 407,025 | 1,108 | 1,108 | 211,706 | 8,988 | 605,652 | 596,104 | 145,458 | 3,700 | 21,416 | 1,920,772 |
| \$100,000 under \$250,000: | 16,813 | 4,808,782 | 4,790,678 | 902,431 | 3,715 | 5,728 | 211,706 | 10,818 | 12,102,051 | 12,002,051 | 2,073,086 | 78,621 | 268,011 | 4,808,782 |
| \$250,000 under \$500,000: | 24,629 | 14,901,733 | 14,701,733 | 2,644,075 | 190,691 | 1,901,691 | 211,706 | 10,818 | 12,102,051 | 12,002,051 | 2,073,086 | 78,621 | 268,011 | 14,901,733 |
| \$500,000 under \$1,000,000: | 12,833 | 15,116,560 | 14,916,560 | 2,536,718 | 46,142 | 215,388 | 211,706 | 10,818 | 12,102,051 | 12,002,051 | 2,073,086 | 78,621 | 268,011 | 15,116,560 |
| \$1,000,000 under \$2,500,000: | 6,594 | 14,374,412 | 14,174,412 | 2,871,147 | 71,542 | 212,222 | 211,706 | 10,818 | 12,102,051 | 12,002,051 | 2,073,086 | 78,621 | 268,011 | 14,374,412 |
| \$2,500,000 under \$5,000,000: | 3,360 | 15,725,444 | 15,525,444 | 2,184,175 | 76,726 | 296,875 | 211,706 | 10,818 | 12,102,051 | 12,002,051 | 2,073,086 | 78,621 | 268,011 | 15,725,444 |
| \$5,000,000 under \$10,000,000: | 517 | 8,854,066 | 8,778,189 | 1,634,477 | 32,245 | 162,490 | 211,706 | 10,818 | 12,102,051 | 12,002,051 | 2,073,086 | 78,621 | 268,011 | 8,854,066 |
| \$10,000,000 or more: | 210 | 8,017,834 | 7,936,812 | 1,648,744 | 36,683 | 191,039 | 211,706 | 10,818 | 12,102,051 | 12,002,051 | 2,073,086 | 78,621 | 268,011 | 8,017,834 |
| Retail Trade | | | | | | | | | | | | | | |
| Assets zero or not reported: | 184,406 | 138,800,106 | 137,299,541 | 21,798,897 | 1,110,651 | 2,238,848 | - | 1,079,619 | 88,112,715 | 86,786,323 | 22,417,925 | 897,633 | 2,812,231 | - |
| Assets greater than zero, total: | 11,858 | 1,559,282 | 1,536,773 | 302,344 | 16,508 | 49,579 | 38,462,148 | 4,193 | 756,219 | 744,565 | 188,125 | 7,516 | 24,234 | 38,462,148 |
| Under \$25,000: | 17,627 | 1,059,974 | 1,040,713 | 204,564 | 1,093,143 | 2,268,427 | 38,462,148 | 105,426 | 87,356,496 | 86,041,758 | 22,417,925 | 897,633 | 2,812,231 | 1,059,974 |
| \$25,000 under \$50,000: | 9,178 | 2,542,271 | 2,512,271 | 807,145 | 36,429 | 447,906 | 38,462,148 | 17,021 | 1,189,609 | 1,180,034 | 398,755 | 14,850 | 24,234 | 2,542,271 |
| \$50,000 under \$100,000: | 37,948 | 8,701,914 | 8,671,914 | 1,192,156 | 46,710 | 47,410 | 38,462,148 | 19,420 | 2,465,744 | 2,443,551 | 754,539 | 29,313 | 37,948 | 8,701,914 |
| \$100,000 under \$250,000: | 37,621 | 17,624,700 | 17,424,700 | 2,127,388 | 52,571 | 52,571 | 38,462,148 | 24,795 | 5,580,161 | 5,515,113 | 1,542,586 | 65,423 | 143,168 | 17,624,700 |
| \$250,000 under \$500,000: | 12,394 | 12,962,807 | 12,869,424 | 2,943,302 | 121,359 | 153,779 | 38,462,148 | 9,961 | 9,636,062 | 9,457,828 | 2,162,238 | 91,899 | 226,574 | 12,962,807 |
| \$500,000 under \$1,000,000: | 5,287 | 9,881,213 | 9,801,252 | 2,065,344 | 84,333 | 137,526 | 38,462,148 | 4,094 | 7,803,116 | 7,655,673 | 1,678,766 | 65,790 | 178,705 | 9,881,213 |
| \$1,000,000 under \$2,500,000: | 2,159 | 8,348,195 | 8,278,547 | 1,855,809 | 76,420 | 147,431 | 38,462,148 | 1,794 | 6,893,784 | 6,732,651 | 1,586,977 | 62,716 | 172,311 | 8,348,195 |
| \$2,500,000 under \$5,000,000: | 238 | 3,794,948 | 3,776,384 | 1,097,342 | 46,652 | 102,341 | 38,462,148 | 208 | 3,550,003 | 3,522,680 | 953,498 | 39,656 | 117,530 | 3,794,948 |
| \$5,000,000 under \$10,000,000: | 137 | 1,202,448 | 1,197,451 | 1,427,851 | 40,020 | 150,911 | 38,462,148 | 124 | 1,474,377 | 1,464,277 | 1,309,638 | 56,515 | 155,123 | 1,202,448 |
| \$10,000,000 under \$25,000,000: | 45 | 3,723,377 | 3,623,826 | 1,010,136 | 42,812 | 108,167 | 38,462,148 | 43 | 3,269,971 | 3,229,385 | 930,872 | 39,242 | 117,108 | 3,723,377 |
| \$25,000,000 under \$50,000,000: | 19 | 3,860,408 | 3,829,814 | 997,814 | 137,353 | 137,353 | 38,462,148 | 19 | 3,980,428 | 3,929,171 | 1,571,011 | 49,017 | 137,353 | 3,860,408 |
| \$50,000,000 under \$100,000,000: | 17 | 1,633,388 | 1,616,268 | 71,858 | 71,858 | 171,253 | 38,462,148 | 16 | 1,581,287 | 1,574,834 | 1,571,011 | 71,858 | 191,873 | 1,633,388 |
| \$100,000,000 or more: | 10 | 1,659,532 | 1,659,456 | 4,590,456 | 138,304 | 815,465 | 38,462,148 | 10 | 1,659,532 | 1,659,456 | 4,590,456 | 138,304 | 815,465 | 1,659,532 |

Footnotes on page 58. See text for explanatory statements and for "Description of the Data."

ACTIVE CORPORATIONS

| Table 11.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF TOTAL ASSETS—Continued | | | | | | | | | | | | | | |
|--|-------------------------------------|--|--------------------------------------|---|---------------------------------|--|---------------------------------|-------------------|--|--------------------------------------|---|---------------------------------|--|---------------------------------|
| Industry, division and size of total assets | Returns with and without net income | | | | | | Returns with net income | | | | | | | |
| | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Total assets (Thousand dollars) | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Gross profit (less loss) (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Total assets (Thousand dollars) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| WHOLESALE AND RETAIL TRADE—Continued | | | | | | | | | | | | | | |
| Wholesale and Retail Trade—All Sectors | 22,730 | 9,824,531 | 9,656,544 | 2,068,930 | 106,885 | 198,052 | - | 13,561 | 8,340,032 | 8,197,452 | 1,776,046 | 85,834 | 26,348 | - |
| Assets zero or not reported..... | 1,400 | 244,715 | 240,431 | 49,196 | 2,371 | 1,380 | - | 520 | 184,838 | 181,873 | 39,455 | 1,874 | 7,808 | - |
| Assets greater than zero, total..... | 21,240 | 9,579,816 | 9,416,113 | 2,039,734 | 104,514 | 196,672 | - | 13,041 | 8,155,194 | 8,015,579 | 1,736,591 | 83,965 | 255,677 | - |
| Under \$25,000..... | 6,312 | 261,079 | 258,091 | 60,805 | 2,433 | 415,171 | 68,138 | 2,220 | 115,593 | 114,941 | 31,477 | 72 | 3,574 | 25,471 |
| \$25,000 under \$50,000..... | 3,420 | 429,208 | 424,800 | 99,059 | 4,564 | 424,800 | 126,360 | 1,865 | 271,716 | 268,128 | 65,242 | 413 | 2,802 | 68,530 |
| \$50,000 under \$100,000..... | 3,690 | 800,350 | 791,845 | 164,290 | 8,807 | 11,511 | 241,848 | 2,704 | 382,240 | 364,635 | 148,709 | 5,483 | 18,334 | 198,133 |
| \$100,000 under \$250,000..... | 4,470 | 2,018,713 | 1,938,713 | 433,694 | 23,992 | 33,290 | 727,505 | 1,508 | 1,702,586 | 1,678,984 | 364,543 | 17,696 | 59,734 | 573,774 |
| \$250,000 under \$500,000..... | 1,844 | 1,744,780 | 1,654,780 | 312,566 | 15,417 | 27,076 | 624,407 | 1,508 | 1,583,443 | 1,533,944 | 276,131 | 12,551 | 33,304 | 518,424 |
| \$500,000 under \$1,000,000..... | 837 | 1,287,192 | 1,224,192 | 263,394 | 14,237 | 21,745 | 581,420 | 645 | 1,159,125 | 1,109,026 | 221,442 | 11,836 | 24,377 | 454,451 |
| \$1,000,000 under \$2,500,000..... | 352 | 1,142,161 | 1,111,161 | 230,147 | 12,241 | 28,864 | 494,435 | 312 | 1,072,364 | 1,022,364 | 211,707 | 12,337 | 30,062 | 454,824 |
| \$2,500,000 under \$5,000,000..... | 42 | 67,228 | 67,228 | 128,658 | 7,258 | 16,315 | 287,485 | 69 | 571,707 | 567,286 | 113,337 | 5,679 | 18,038 | 263,071 |
| \$5,000,000 under \$10,000,000..... | 33 | 324,167 | 324,167 | 86,011 | 4,776 | 13,592 | 219,744 | 31 | 374,761 | 365,498 | 95,174 | 3,794 | 20,462 | 203,571 |
| \$10,000,000 under \$25,000,000..... | 14 | 419,112 | 419,112 | 115,162 | 5,555 | 14,762 | 277,014 | 14 | 371,175 | 365,053 | 107,441 | 4,254 | 23,093 | 233,421 |
| \$25,000,000 under \$50,000,000..... | 7 | 1,148,844 | 1,148,844 | 314,492 | 1,742 | 7,224 | 117,463 | 3 | 1,444,844 | 1,374,492 | 31,444 | 1,244 | 117,463 | 66,164 |
| \$50,000,000 under \$100,000,000..... | 4 | 1,058,877 | 1,058,877 | 283,831 | 908 | 10,249 | 68,164 | 1 | 1,058,877 | 950,045 | 23,833 | 4,219 | 66,164 | 136,164 |
| \$100,000,000 under \$250,000,000..... | 1 | 365,874 | 365,874 | 70,205 | 4,818 | 37,611 | 1,911,170 | 1 | 365,874 | 294,754 | 76,216 | 4,219 | 1,911,170 | 136,164 |
| \$250,000,000 under \$500,000,000..... | 1 | - | - | - | - | - | - | 1 | - | - | - | - | - | - |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | | | | | |
| Assets zero or not reported..... | 293,028 | 60,013,773 | 51,074,444 | - | - | 7,487,269 | - | 142,769 | 51,068,282 | 29,317,309 | - | - | - | - |
| Assets greater than zero, total..... | 21,723 | 672,474 | 284,264 | 38,373 | 1,556,789 | 7,431,840 | - | 10,777 | 636,578 | 150,134 | - | - | - | - |
| Under \$25,000..... | 53,116 | 4,464,680 | 406,877 | 15,371 | 4,486 | 64,010 | 2,744 | 392,702 | 182,441 | - | - | - | - | 249,372,452 |
| \$25,000 under \$50,000..... | 46,247 | 556,307 | 844,744 | 3,153 | 45,436 | 1,065,004 | 2,610 | 514,307 | 21,037 | - | - | - | - | 323,4 |
| \$50,000 under \$100,000..... | 48,084 | 1,096,443 | 481,107 | 6,331 | 138,412 | 3,147,227 | 33,471 | 895,423 | 379,464 | - | - | - | - | 923,456 |
| \$100,000 under \$250,000..... | 20,232 | 2,312,842 | 894,638 | 21,131 | 214,312 | 9,069,314 | 7,741 | 1,944,482 | 723,427 | - | - | - | - | 3,747,411 |
| \$250,000 under \$500,000..... | 27,118 | 1,877,775 | 776,476 | 18,548 | 289,101 | 2,674,651 | 10,374 | 1,411,468 | 571,444 | - | - | - | - | 3,747,411 |
| \$500,000 under \$1,000,000..... | 13,670 | 1,440,795 | 983,400 | 14,249 | 228,674 | 9,422,494 | 16,347 | 1,443,441 | 571,444 | - | - | - | - | 3,747,411 |
| \$1,000,000 under \$2,500,000..... | 12,134 | 2,431,414 | 1,401,414 | 193,113 | 296,650 | 1,448,456 | 9,273 | 1,845,791 | 665,042 | - | - | - | - | 3,747,411 |
| \$2,500,000 under \$5,000,000..... | 9,296 | 1,885,241 | 1,011,183 | 84,345 | 434,567 | 33,237,983 | 4,554 | 1,763,486 | 574,109 | - | - | - | - | 3,747,411 |
| \$5,000,000 under \$10,000,000..... | 4,798 | 5,566,273 | 1,434,765 | 103,146 | 506,326 | 59,774,415 | 2,332 | 2,641,024 | 1,244,450 | - | - | - | - | 3,747,411 |
| \$10,000,000 under \$25,000,000..... | 3,335 | 3,600,009 | 1,434,765 | 103,146 | 506,326 | 59,774,415 | 2,332 | 2,641,024 | 1,244,450 | - | - | - | - | 3,747,411 |
| \$25,000,000 under \$50,000,000..... | 1,220 | 3,231,777 | 1,540,400 | 64,665 | 409,266 | 41,704,896 | 892 | 2,314,420 | 1,114,444 | - | - | - | - | 3,747,411 |
| \$50,000,000 under \$100,000,000..... | 587 | 3,688,014 | 2,094,720 | 45,834 | 577,454 | 40,043,449 | 454 | 2,877,473 | 1,474,426 | - | - | - | - | 3,747,411 |
| \$100,000,000 under \$250,000,000..... | 371 | 5,548,244 | 3,404,161 | 57,081 | 940,194 | 55,820,482 | 298 | 4,544,036 | 2,944,176 | - | - | - | - | 3,747,411 |
| \$250,000,000 under \$500,000,000..... | 275 | 28,285,875 | 18,404,593 | 206,383 | 3,302,418 | 27,989,342 | 257 | 27,722,364 | 19,111,896 | - | - | - | - | 3,747,411 |
| SERVICES | | | | | | | | | | | | | | |
| Assets zero or not reported..... | 97,200 | 13,723,003 | 11,544,443 | 3,485,425 | 1,076,246 | 752,344 | - | 52,741 | 14,440,123 | 13,749,477 | 6,738,427 | 71,464 | 1,424,464 | - |
| Assets greater than zero, total..... | 7,704 | 383,441 | 379,424 | 1,242,223 | 13,483 | 5,117 | - | 2,474 | 214,466 | 204,444 | 89,422 | 1,464 | 2,474 | - |
| Under \$25,000..... | 89,444 | 18,244,022 | 17,444,444 | 3,444,444 | 1,444,444 | 4,444,444 | 15,444 | 14,444,444 | 13,444,444 | 6,444,444 | 71,464 | 1,424,464 | 11,310,788 | - |
| \$25,000 under \$50,000..... | 36,552 | 1,253,422 | 1,214,444 | 34,444 | 421,444 | 497,444 | 15,444 | 1,214,444 | 1,114,444 | 388,444 | 1,464 | 2,474 | 176,248 | - |
| \$50,000 under \$100,000..... | 15,041 | 1,144,444 | 1,094,444 | 592,444 | 49,444 | 14,444 | 44,444 | 4,470 | 724,444 | 724,444 | 104,444 | 2,413 | 33,444 | - |
| \$100,000 under \$250,000..... | 15,143 | 1,798,444 | 1,724,444 | 1,760,444 | 84,444 | 45,444 | 1,094,444 | 4,488 | 1,680,976 | 1,680,976 | 174,444 | 2,413 | 48,000 | - |
| \$250,000 under \$500,000..... | 13,443 | 2,407,444 | 2,376,444 | 1,977,444 | 164,444 | 106,444 | 2,114,444 | 5,482 | 2,314,444 | 2,314,444 | 1,244,444 | 11,464 | 1,594,444 | - |
| \$500,000 under \$1,000,000..... | 4,940 | 2,423,444 | 2,423,444 | 1,015,429 | 137,816 | 72,444 | 1,722,444 | 3,429 | 1,764,444 | 1,673,833 | 834,444 | 10,464 | 1,207,444 | - |
| \$1,000,000 under \$2,500,000..... | 2,448 | 1,882,444 | 1,773,444 | 892,444 | 120,444 | 91,444 | 1,094,444 | 1,844 | 1,544,444 | 1,474,444 | 704,444 | 11,464 | 1,283,469 | - |
| \$2,500,000 under \$5,000,000..... | 1,207 | 1,877,444 | 1,770,444 | 960,444 | 126,444 | 77,444 | 1,244,444 | 801 | 1,444,444 | 1,444,444 | 644,444 | 11,464 | 1,228,467 | - |
| \$5,000,000 under \$10,000,000..... | 363 | 1,214,444 | 1,144,444 | 470,444 | 79,444 | 53,444 | 1,244,444 | 254 | 984,444 | 974,444 | 374,444 | 11,464 | 1,224,467 | - |
| \$10,000,000 under \$25,000,000..... | 174 | 874,444 | 857,444 | 372,444 | 60,444 | 52,444 | 1,094,444 | 124 | 794,444 | 794,444 | 374,444 | 11,464 | 1,224,467 | - |
| \$25,000,000 under \$50,000,000..... | 74 | 1,017,444 | 974,444 | 465,444 | 32,444 | 97,444 | 1,094,444 | 144 | 954,444 | 924,444 | 424,444 | 11,464 | 1,224,467 | - |
| \$50,000,000 under \$100,000,000..... | 29 | 794,444 | 724,444 | 444,444 | 32,444 | 71,444 | 444,444 | 22 | 634,444 | 634,444 | 344,444 | 11,464 | 1,224,467 | - |
| \$100,000,000 under \$250,000,000..... | 5 | 264,444 | 224,444 | 174,444 | 14,444 | 24,444 | 144,444 | 2 | 244,444 | 244,444 | 144,444 | 11,464 | 1,224,467 | - |
| \$250,000,000 under \$500,000,000..... | 10 | 594,444 | 594,444 | 304,444 | 34,444 | 82,444 | 144,444 | 4 | 594,444 | 594,444 | 304,444 | 11,464 | 1,224,467 | - |
| \$500,000,000 under \$1,000,000,000..... | 1 | 12,774 | 12,774 | 58,444 | 11,464 | 3,444 | 294,444 | 1 | 12,774 | 12,774 | 58,444 | 11,464 | 1,224,467 | - |

Description of the Sample and Limitations of the Data.

SMALL BUSINESS CORPORATIONS, FORM 1120S

Table 12.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, AND NET INCOME, BY INDUSTRIAL GROUP

| Industrial group | Returns with and without net income | | | Returns with net income | |
|--|-------------------------------------|--|--|-------------------------------|-------------------------------|
| | Number of Form 1120-S returns | Total compiled receipts (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of Form 1120-S returns | Net income (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) |
| All industrial groups..... | 43,345 | 11,579,638 | 88,890 | 25,201 | 287,865 |
| Agriculture, forestry, and fisheries..... | 542 | 90,939 | 4,821 | 273 | 8,650 |
| Mining ⁹ | 474 | 85,600 | 42,012 | 237 | 2,854 |
| Bituminous coal and lignite mining..... | 81 | 32,423 | 543 | 57 | 839 |
| Crude petroleum and natural gas..... | 190 | 20,385 | 41,555 | 78 | 1,068 |
| Mining and quarrying of nonmetallic minerals, and anthracite mining..... | 181 | 32,289 | 4,922 | 91 | 807 |
| Construction..... | 3,765 | 985,095 | 9,391 | 2,334 | 26,034 |
| General building contractors..... | 357 | 257,145 | 2,359 | 523 | 5,363 |
| General contractors other than building..... | 399 | 123,766 | 2,145 | 217 | 3,579 |
| Special trade contractors..... | 2,392 | 594,444 | 5,146 | 1,527 | 16,555 |
| Contractors not allocable..... | 111 | 9,740 | 341 | 67 | 537 |
| Manufacturing ⁹ | 8,019 | 2,445,281 | 17,529 | 4,567 | 68,547 |
| Beverage industries..... | 206 | 63,645 | 1,045 | 105 | 2,229 |
| Food and kindred products..... | 663 | 393,092 | 7,721 | 398 | 7,997 |
| Textile mill products..... | 276 | 109,759 | 42,781 | 105 | 1,775 |
| Apparel and other finished products made from fabrics and similar materials..... | 1,382 | 487,658 | 709 | 834 | 6,428 |
| Lumber and wood products, except furniture..... | 375 | 115,351 | 4,962 | 227 | 6,499 |
| Furniture and fixtures..... | 181 | 66,361 | 41,838 | 87 | 975 |
| Paper and allied products..... | 144 | 71,643 | 1,698 | 126 | 2,095 |
| Printing, publishing, and allied industries..... | 1,240 | 242,757 | 6,369 | 759 | 11,094 |
| Chemicals and allied products..... | 295 | 90,279 | 2,521 | 172 | 4,006 |
| Petroleum refining and related industries..... | 2 | 9,438 | 183 | 1 | 214 |
| Rubber and miscellaneous plastic products..... | 137 | 30,595 | 373 | 42 | 890 |
| Leather and leather products..... | 148 | 65,268 | 426 | 77 | 505 |
| Stone, clay, and glass products..... | 237 | 44,760 | 41,189 | 126 | 1,599 |
| Primary metal industries..... | 128 | 36,781 | 411 | 49 | 985 |
| Fabricated metal products (including ordnance), except machinery and transportation equipment..... | 723 | 184,531 | 4,527 | 420 | 7,602 |
| Machinery, except electrical and transportation equipment..... | 841 | 145,185 | 42,435 | 387 | 5,803 |
| Electrical machinery, equipment, and supplies..... | 329 | 97,587 | 42,011 | 144 | 3,658 |
| Transportation equipment, except motor vehicles..... | 56 | 17,318 | 112 | (7) | (7) |
| Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks..... | 91 | 16,179 | 101 | (7) | (7) |
| Other manufacturing industries..... | 540 | 137,540 | 4117 | 330 | 2,808 |
| Transportation, communication, electric, gas, and sanitary services ⁹ | 1,783 | 304,320 | 2,817 | 987 | 11,277 |
| Transportation..... | 1,438 | 275,707 | 1,775 | 766 | 8,830 |
| Communication..... | 234 | 21,353 | 729 | 144 | 2,039 |
| Water supply and other sanitary services..... | 67 | 4,210 | 216 | (7) | (7) |
| Wholesale and retail trade..... | 40,167 | 7,055,596 | 30,455 | 11,604 | 118,962 |
| Wholesale trade..... | 5,814 | 2,961,250 | 22,255 | 3,774 | 46,513 |
| Groceries and related products..... | 634 | 567,663 | 1,608 | 419 | 4,715 |
| Electrical goods, hardware, and plumbing and heating equipment and appliances..... | 434 | 239,083 | 2,559 | 479 | 4,466 |
| Other wholesalers..... | 4,746 | 2,154,504 | 18,138 | 2,876 | 37,332 |
| Retail trade..... | 13,142 | 4,114,346 | 4,360 | 7,830 | 66,173 |
| Food..... | 804 | 320,528 | 2,778 | 451 | 5,873 |
| General merchandise..... | 676 | 173,693 | 2,796 | 412 | 4,332 |
| Apparel and accessories..... | 1,535 | 276,375 | 3,344 | 859 | 8,692 |
| Furniture, home furnishings, and equipment..... | 1,421 | 234,441 | 4,315 | 600 | 3,528 |
| Automotive dealers..... | 4,444 | 1,445,441 | 41,779 | 904 | 10,713 |
| Gasoline service stations..... | 386 | 77,360 | 1,665 | 210 | 1,595 |
| Eating and drinking places..... | 1,474 | 178,037 | 114 | 685 | 4,829 |
| Building materials..... | 242 | 266,400 | 3,623 | 583 | 7,020 |
| Hardware and farm equipment..... | 63 | 113,261 | 696 | 402 | 2,834 |
| Other retail stores..... | 2,314 | 429,429 | 3,841 | 2,076 | 14,755 |
| Wholesale and retail trade not allocable..... | 1,171 | 644,511 | 3,941 | 747 | 8,176 |
| Finance, insurance, and real estate ⁹ | 4,474 | 151,103 | 17,187 | 2,675 | 27,865 |
| Banking..... | 45 | 1,603 | 449 | (7) | (7) |
| Credit agencies other than banks..... | 341 | 17,167 | 2,702 | 197 | 3,368 |
| Insurance agents, brokers, and service..... | 473 | 43,392 | 4,792 | 643 | 5,466 |
| Real estate..... | 4,222 | 2,941 | 11,141 | 1,778 | 18,635 |
| Services..... | 4,713 | 449,324 | 7,725 | 2,442 | 23,494 |
| Hotel, rooming houses, camps, and other lodging places..... | 431 | 52,444 | 71,915 | 144 | 1,673 |
| Personal services..... | 4,282 | 416,880 | 3,810 | 2,298 | 5,802 |
| Laundries, laundry services, and cleaning and dyeing plants..... | 464 | 12,771 | 1,455 | 367 | 2,493 |
| Photographic studios, including commercial photography..... | 64 | 2,714 | 271 | 51 | 501 |
| Other personal services..... | 3,754 | 411,405 | 1,644 | 365 | 2,808 |
| Business services..... | 244 | 177,344 | 4,270 | 410 | 3,489 |
| Advertising..... | 125 | 54,763 | 417 | 111 | 1,106 |
| Other business services..... | 119 | 122,581 | 3,853 | 300 | 2,383 |
| Automobile repair, service, and garages..... | 734 | 45,457 | 1,614 | 449 | 3,512 |
| Other repair services..... | 444 | 27,464 | 447 | 213 | 1,466 |
| Motion pictures..... | 44 | 26,965 | 418 | 121 | 1,312 |
| Amusement and recreation service, except motion pictures..... | 47 | 21,184 | 175 | 12 | 1,752 |
| Other services..... | 47 | 41,774 | 1,752 | 274 | 4,674 |
| Nature of business not allocable..... | 4 | 2,444 | 442 | 7 | (7) |

Footnote on page 12. See text for explanation of statement and "Description of the business" data from Form 1120-S returns are included in all corporation tables in this report.

SMALL BUSINESS CORPORATIONS, FORM 1120S

Table 13.—ALL INDUSTRIAL GROUPS: NUMBER OF RETURNS, NET INCOME, AND DEFICIT, BY SIZE OF NET INCOME OR DEFICIT

| Size of net income or deficit | Returns with net income | | Returns without net income | |
|------------------------------------|-------------------------|-------------------------------|----------------------------|----------------------------|
| | Number of returns | Net income (Thousand dollars) | Number of returns | Deficit (Thousand dollars) |
| | (1) | (2) | (3) | (4) |
| All Form 1120-S returns..... | 25,203 | 227,365 | 12,742 | 14,992 |
| Under \$1,000..... | 12,415 | 15,410 | 4,443 | 17,280 |
| \$5,000 under \$10,000..... | 2,566 | 36,119 | 3,323 | 4,522 |
| \$10,000 under \$15,000..... | 2,344 | 36,055 | 1,345 | 26,251 |
| \$15,000 under \$20,000..... | 1,775 | 33,720 | 1,037 | 16,446 |
| \$20,000 under \$25,000..... | 367 | 14,000 | 601 | 14,960 |
| \$25,000 under \$50,000..... | 1,093 | 67,443 | 1,357 | 46,530 |
| \$50,000 under \$100,000..... | 641 | 47,904 | 427 | 25,303 |
| \$100,000 under \$250,000..... | 321 | 21,493 | 151 | 23,127 |
| \$250,000 under \$500,000..... | 26 | 6,020 | 5 | 1,607 |
| \$500,000 under \$1,000,000..... | 2 | 1,451 | 1 | 671 |
| \$1,000,000 under \$5,000,000..... | 2 | 1,500 | - | - |
| \$5,000,000 or more..... | - | - | - | - |

NOTE: Data from Form 1120-C returns are included in all corporation tables in this report.
See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SMALL BUSINESS CORPORATIONS, FORM 1120S

Table 14.—ALL INDUSTRIAL GROUPS: NUMBER OF RETURNS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS, BY SIZE OF TOTAL ASSETS

| Size of total assets | Returns with and without net income | | | | Returns with net income | | |
|--------------------------------------|-------------------------------------|--------------------------------------|--|---------------------------------|-------------------------|-------------------------------|---------------------------------|
| | Number of returns | Business receipts (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Total assets (Thousand dollars) | Number of returns | Net income (Thousand dollars) | Total assets (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All Form 1120-S returns..... | 25,203 | 11,442,006 | 1,240 | - | 25,203 | 21,912 | - |
| Assets zero or not reported..... | 1,342 | 100,243 | 274 | - | 641 | 6,912 | - |
| Assets greater than zero, total..... | 22,071 | 11,341,763 | 965,311 | 1,000,000 | 24,562 | 14,992 | 2,994,500 |
| Under \$25,000..... | 10,799 | 545,61 | 413,416 | 1,240 | 4,720 | 10,411 | 1,560 |
| \$25,000 under \$50,000..... | 2,566 | 36,119 | 36,119 | 20,000 | 4,273 | 4,522 | 17,000 |
| \$50,000 under \$100,000..... | 2,344 | 36,055 | 10,194 | 10,000 | 1,345 | 26,251 | 10,000 |
| \$100,000 under \$250,000..... | 940 | 33,720 | 33,720 | 1,000,000 | 1,037 | 16,446 | 920,000 |
| \$250,000 under \$500,000..... | 367 | 14,000 | 14,000 | 1,000,000 | 601 | 14,960 | 680,000 |
| \$500,000 under \$1,000,000..... | 1,093 | 67,443 | 67,443 | 1,000,000 | 1,357 | 46,530 | 1,000,000 |
| \$1,000,000 under \$2,500,000..... | 641 | 47,904 | 47,904 | 1,000,000 | 427 | 25,303 | 1,000,000 |
| \$2,500,000 under \$5,000,000..... | 321 | 21,493 | 21,493 | 1,000,000 | 151 | 23,127 | 1,000,000 |
| \$5,000,000 under \$10,000,000..... | 26 | 6,020 | 6,020 | 1,000,000 | 5 | 1,607 | 1,000,000 |
| \$10,000,000 or more..... | 2 | 1,451 | 1,451 | 1,000,000 | 1 | 671 | 1,000,000 |

Footnote on page 58. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

NOTE: Data from Form 1120-S returns are included in all corporation tables in this report.

FOOTNOTES FOR ACTIVE CORPORATION TABLES 8 THROUGH 14

¹Inventory data for "Finance, insurance, and real estate" industrial groups are not shown and are not included in the totals for all industrial groups in this report. Inventory data for "Finance, insurance, and real estate" are shown, however, in *Statistics of Income, 1958-59, Corporation Income Tax Returns* and a description of the treatment of inventory for corporations engaged in finance is given in the "Explanation of Terms" section of that report. The total amount of inventory and the inventory for "Finance, insurance, and real estate," as presented in that report, are shown below:

| Industrial division | Inventory (Thousand dollars) | | |
|---|---|-------------------------------|----------------------------------|
| | Returns with and without net income | Returns with net income | Returns without net income |
| All industrial divisions..... | 80,047,151 | 68,974,916 | 11,072,235 |
| Finance, insurance, and real estate..... | 80,831 | 49,260 | 31,571 |
| Other industrial divisions..... | 79,966,320 | 68,925,656 | 11,040,664 |

²For "Finance, insurance, and real estate," Total compiled receipts are used in lieu of Business receipts for Size classifications, Amounts, and the computation of the Percentage of Net income. The all industrial division totals for Business receipts shown in this table do agree with those in table 10, but do not agree with the totals for Business receipts shown elsewhere in this report. Table 9 presents a size classification of the most significant gross item of receipts. Therefore, Total compiled receipts have been used for the finance industry because they include investment income (such as rents, interest, dividends) which comprises a sizeable part of the receipts reported by corporations

engaged in finance, insurance, and real estate activities. In the finance area, Business receipts comprise only 55 percent of Total compiled receipts, whereas for all other industrial divisions, Business receipts constitute 98 percent of Total compiled receipts.

³Includes data for returns for which the nature of business could not be ascertained. Data for these returns are not presented separately in this table. These returns number 13,251, comprised of 3,044 returns with net income and 10,207 without net income.

⁴Loss or deficit.

⁵Percent not applicable.

⁶Less than 0.05 of one percent.

⁷Sampling variability of this estimate is too large to warrant showing separately. However, the data are included in totals.

⁸For "Finance, insurance, and real estate," Total compiled receipts are used in lieu of Business receipts. The all industrial division totals shown in this table agree with those in table 9, but do not agree with the totals for Business receipts shown elsewhere in this report.

⁹Data for the following industrial groups are not shown separately because of high sampling variability, but are included in appropriate division totals:

Metal mining

Motor vehicles and motor vehicle equipment

Electric and gas companies and systems

Holding and other investment companies

Security and commodity brokers, dealers, exchanges, and services

Insurance carriers

No Form 1120-S returns were classified as Tobacco manufactures. There may not be any returns of this type, or the sample may be too small to detect the presence of these returns.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Historical Data

HISTORICAL TABLES

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HISTORICAL DATA

General

The historical data presented in this volume were derived from material prepared for the *Statistics of Income* series. For the period 1945 through 1958, data were selected from years for which information was available for both unincorporated businesses and corporations.

The user of these tables must not expect rigid comparability of data over many years. Listed below are several factors affecting comparability.

1. The tables span a period of time during which two basic tax laws were in effect, i.e., the 1939 and the 1954 Internal Revenue Codes. In addition, there were frequent amendments to each Code; for example, the Technical Amendments Act of 1958.

2. The Standard Industrial Classification was revised for manufacturing industries in 1947, and for nonmanufacturing industries in 1951. In 1957, a new version covering all industries was established. Also, shifts in production techniques and materials, together with the introduction of new products, have caused individual firms to be shifted from one industry group to another. Generally, these shifts have been confined to a particular industrial division. Comments with respect to the 1958-59 data are discussed in this report in the paragraph "Changes in Industrial Classification."

3. The statistical sample used for the three types of business organization varied somewhat from year to year. The publications from which the material was derived describe in detail the statistical sample used and the limitations of the data.

Sole proprietorships

Data appearing in the sole proprietorship tables were derived from the *Statistics of Income* series *Individual Income Tax Returns* reports for the period 1945-46 through 1955-56. The 1957-58 and current year data were taken from *U. S. Business Tax Returns*.

The items: number of businesses, business receipts, and net profit, are presented for sole proprietorships on an aggregate basis, and for businesses with and without net profit. The data are classified by industrial division.

Partnerships

The historical data for 1945-46 and 1947-48 were derived from Treasury Department press releases containing income statement items, and selected items by size classification. The 1953-54 data were derived from the *Statistics of Income* 1953 series *Partnership Returns*, a report covering many heretofore unpublished financial details of partnerships. The 1957-58 and 1958-59 data were taken from *U. S. Business Tax Returns*.

Corporations

Data shown in the corporation historical table are selections from material published in the annual report, *Statistics of Income, Corporation Income Tax Returns*. The years covered were selected to complement the periods for which sole proprietorship and partnership data were available.

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

SOLE PROPRIETORSHIPS

Table 15.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRY, 1958-59 AND 1957-58

| Industry | Businesses with and without net profit | | | | | | Businesses with net profit | | | | | |
|---|--|--------------------------------------|---|----------------------|--------------------------------------|---|----------------------------|--------------------------------------|-------------------------------|----------------------|--------------------------------------|-------------------------------|
| | 1958-59 | | | 1957-58 | | | 1958-59 | | | 1957-58 | | |
| | Number of businesses | Business receipts (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All industries..... | 8,799,711 | 163,398,989 | 20,777,789 | 8,737,665 | 162,686,506 | 20,220,171 | 7,155,412 | 147,452,112 | 23,339,350 | 7,094,181 | 145,357,029 | 22,806,867 |
| Agriculture, forestry, and fisheries..... | 3,489,164 | 25,913,881 | 4,016,594 | 3,452,851 | 23,497,398 | 3,441,954 | 2,621,927 | 21,846,839 | 5,232,281 | 2,525,471 | 19,433,308 | 4,701,701 |
| Mining..... | 35,413 | 1,286,608 | 4,358 | 33,075 | 1,164,289 | 32,593 | 20,991 | 629,421 | 109,468 | 20,557 | 859,076 | 166,806 |
| Construction..... | 604,910 | 13,561,916 | 1,691,236 | 598,418 | 13,589,214 | 1,759,985 | 561,979 | 12,329,170 | 1,838,868 | 557,398 | 12,656,878 | 1,873,466 |
| Manufacturing..... | 179,967 | 6,323,870 | 608,824 | 170,395 | 6,248,346 | 571,803 | 147,539 | 5,537,131 | 666,121 | 137,698 | 5,025,728 | 657,551 |
| Transportation, communication, and sanitary services..... | 290,225 | 3,929,658 | 545,104 | 295,561 | 3,682,743 | 528,251 | 238,943 | 2,156,860 | 605,003 | 241,031 | 3,150,755 | 607,408 |
| Wholesale and retail trade..... | 1,880,131 | 85,157,755 | 5,281,021 | 1,870,401 | 83,312,470 | 5,358,868 | 1,544,634 | 78,649,587 | 5,774,977 | 1,562,437 | 80,460,955 | 5,878,653 |
| Wholesale trade..... | 259,457 | 16,855,588 | 1,122,132 | 260,319 | 18,511,321 | 1,185,392 | 48,420 | 16,567,307 | 1,179,548 | 228,307 | 16,773,052 | 1,256,741 |
| Retail trade..... | 1,552,566 | 63,811,388 | 3,910,975 | 1,538,995 | 66,668,849 | 3,923,560 | 1,265,107 | 59,381,441 | 4,331,657 | 1,274,974 | 63,006,250 | 4,350,920 |
| Wholesale and retail trade not allocable..... | 72,108 | 4,440,779 | 247,944 | 71,887 | 4,132,300 | 244,359 | 59,866 | 4,152,139 | 263,772 | 54,456 | 3,681,653 | 270,992 |
| Finance, insurance, and real estate..... | 436,296 | 6,106,808 | 1,363,723 | 425,156 | 5,356,939 | 1,372,547 | 356,537 | 5,369,772 | 1,523,009 | 355,885 | 4,679,512 | 1,477,029 |
| Services..... | 1,825,988 | 20,710,408 | 7,189,981 | 1,825,599 | 19,533,328 | 7,126,428 | 1,611,428 | 19,513,997 | 7,486,288 | 1,636,837 | 18,547,950 | 7,302,067 |
| Hotels, rooming houses, camps, and other lodging places..... | 142,826 | 1,230,693 | 110,440 | 144,860 | 1,254,787 | 124,431 | 142,604 | 973,172 | 184,548 | 109,429 | 973,722 | 193,662 |
| Personal services..... | 435,418 | 3,537,629 | 929,591 | 442,392 | 3,538,784 | 975,563 | 48,420 | 3,345,426 | 967,148 | 412,518 | 3,397,642 | 990,093 |
| Business services..... | 140,459 | 1,411,954 | 391,822 | 134,881 | 1,399,479 | 394,111 | 122,911 | 1,372,538 | 409,206 | 118,676 | 1,335,730 | 415,984 |
| Automobile repair, services, and garages..... | 118,728 | 1,732,821 | 279,857 | 118,155 | 1,601,784 | 271,519 | 170,307 | 1,604,324 | 292,740 | 191,463 | 1,483,685 | 285,705 |
| Other repair services..... | 174,003 | 1,434,218 | 320,849 | 168,537 | 1,354,783 | 327,442 | 151,782 | 1,361,509 | 335,619 | 148,138 | 1,260,482 | 341,460 |
| Amusement and recreation services, including motion pictures..... | 80,465 | 1,133,663 | 86,575 | 74,784 | 1,119,273 | 84,337 | 53,319 | 834,970 | 153,665 | 56,616 | 847,227 | 170,160 |
| Medical and other health services..... | 370,232 | 6,883,736 | 3,575,507 | 382,817 | 6,391,662 | 3,418,629 | 351,449 | 6,761,213 | 3,607,217 | 368,186 | 6,329,336 | 3,439,115 |
| Legal services..... | 115,093 | 1,487,166 | 756,952 | 112,911 | 1,366,115 | 734,832 | 106,944 | 1,453,988 | 771,345 | 105,197 | 1,349,284 | 748,002 |
| Educational services..... | 69,815 | 272,382 | 87,669 | 65,307 | 219,319 | 83,755 | 61,914 | 259,103 | 92,866 | 60,432 | 192,929 | 88,999 |
| Engineering and architectural services..... | 35,858 | 563,190 | 185,481 | 41,682 | 614,257 | 198,443 | 34,170 | 425,382 | 192,699 | 34,254 | 578,853 | 208,128 |
| Accounting, auditing, and book-keeping services..... | 83,094 | 718,695 | 306,161 | 80,899 | 504,433 | 255,193 | 78,347 | 712,644 | 307,841 | 78,449 | 519,890 | 258,539 |
| Other services..... | 61,997 | 324,258 | 158,569 | 60,434 | 284,625 | 152,171 | 45,814 | 311,728 | 171,394 | 43,324 | 273,170 | 162,220 |
| Nature of business not allocable..... | 57,617 | 438,085 | 76,948 | 60,204 | 671,504 | 127,744 | 47,364 | 369,335 | 103,335 | 56,867 | 542,867 | 142,186 |

Note. For explanatory statements and comparability of data, see the text for the 1958-59 tables and the introduction to the historical section.

SOLE PROPRIETORSHIPS

Table 16.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, AND NET LOSS, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS

| Industrial division and year | Businesses with and without net profit | | | Businesses with net profit | | | Businesses without net profit | | |
|---------------------------------------|--|--------------------------------------|---|----------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------------|-----------------------------|
| | Number of businesses | Business receipts (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net loss (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industrial divisions: | | | | | | | | | |
| 1958-59..... | 8,799,711 | 163,398,989 | 20,777,789 | 7,155,412 | 147,452,112 | 23,339,350 | 1,644,299 | 15,946,877 | 2,561,561 |
| 1957-58..... | 8,737,665 | 162,686,506 | 20,220,171 | 7,094,181 | 145,357,029 | 22,806,867 | 1,643,484 | 17,329,477 | 2,586,696 |
| 1956-57..... | 8,239,128 | 138,844,628 | 17,988,176 | 6,617,564 | 125,212,358 | 19,998,669 | 1,621,764 | 13,628,190 | 2,410,493 |
| 1955-54..... | 7,714,612 | 143,791,577 | 17,105,113 | 6,344,582 | 129,490,681 | 19,217,124 | 1,371,930 | 14,300,894 | 2,209,911 |
| 1954-53..... | 7,374,811 | 131,654,551 | 16,551,545 | 6,216,107 | 119,897,053 | 18,377,038 | 1,123,704 | 11,967,498 | 1,825,493 |
| 1949-50..... | 6,911,253 | 11,207,888 | 14,459,12 | 5,422,544 | 99,294,713 | 15,378,781 | 978,704 | 10,733,175 | 1,519,769 |
| 1947-48..... | 6,624,707 | 11,124,885 | 14,444,886 | 5,875,728 | 93,712,699 | 16,249,504 | 748,572 | 7,653,226 | 1,144,818 |
| 1945-46..... | 5,624,473 | 19,621,650 | 12,369,446 | 5,847,770 | 74,435,714 | 12,816,519 | 604,703 | 4,591,886 | 747,023 |
| Agriculture, forestry, and fisheries: | | | | | | | | | |
| 1958-59..... | 3,489,164 | 25,913,881 | 4,016,594 | 2,621,927 | 21,846,839 | 5,232,281 | 867,237 | 4,067,042 | 1,215,687 |
| 1957-58..... | 3,452,851 | 23,497,398 | 3,441,954 | 2,425,471 | 19,433,308 | 4,701,701 | 927,380 | 4,064,690 | 1,259,747 |
| 1956-57..... | 3,513,630 | 23,704,755 | 4,827,792 | 2,504,381 | 17,504,354 | 4,214,631 | 1,008,694 | 4,200,401 | 1,386,839 |
| 1955-54..... | 3,249,565 | 23,833,949 | 3,543,435 | 2,425,377 | 18,955,790 | 4,781,064 | 784,188 | 3,528,159 | 1,237,629 |
| 1954-53..... | 3,209,439 | 22,427,165 | 3,599,872 | 2,599,872 | 19,956,645 | 5,365,746 | 609,667 | 2,990,420 | (?) |
| 1949-50..... | 3,409,023 | 19,756,110 | 4,332,325 | 2,564,747 | 17,420,246 | 5,044,501 | 485,274 | 2,335,864 | 662,176 |
| 1947-48..... | 2,954,492 | 18,788,549 | 4,243,484 | 2,587,769 | 17,270,225 | 5,737,464 | 367,723 | 1,518,284 | 494,475 |
| 1945-46..... | 2,695,382 | 14,644,212 | 3,341,162 | 2,311,843 | 13,102,715 | 3,801,248 | 383,489 | 1,391,497 | 410,086 |
| Mining: | | | | | | | | | |
| 1958-59..... | 35,413 | 1,286,608 | 4,358 | 20,991 | 629,421 | 109,468 | 14,422 | 657,187 | 105,110 |
| 1957-58..... | 33,075 | 1,164,289 | 3,253 | 20,547 | 859,076 | 166,806 | 12,518 | 305,213 | 134,213 |
| 1956-57..... | 29,981 | 934,705 | 113,014 | 18,512 | 466,815 | 105,306 | 11,469 | 368,190 | 118,320 |
| 1955-54..... | 21,169 | 781,033 | 18,797 | 14,061 | 550,206 | 87,350 | 7,108 | 230,827 | 96,147 |
| 1954-53..... | 21,000 | 813,839 | (?) | 14,148 | 598,232 | 99,487 | 6,852 | 215,607 | (?) |
| 1949-50..... | 19,657 | 685,620 | 15,644 | 12,452 | 462,965 | 88,263 | 7,205 | 222,655 | 72,619 |
| 1947-48..... | 18,766 | 531,398 | 33,144 | 14,100 | 421,679 | 81,206 | 4,666 | 109,719 | 48,062 |
| 1945-46..... | 13,234 | 394,238 | 16,802 | 8,844 | 272,787 | 46,884 | 4,380 | 126,451 | 52,684 |
| Construction: | | | | | | | | | |
| 1958-59..... | 604,910 | 13,561,916 | 1,691,236 | 561,979 | 12,329,170 | 1,838,868 | 42,931 | 1,232,746 | 147,632 |
| 1957-58..... | 598,418 | 13,589,214 | 1,759,985 | 557,398 | 12,656,878 | 1,873,466 | 41,020 | 932,336 | 113,481 |
| 1956-57..... | 524,444 | 12,428,301 | 1,508,842 | 491,110 | 11,496,478 | 1,607,133 | 33,834 | 931,823 | 98,291 |
| 1955-54..... | 343,679 | 11,823,460 | 1,258,269 | 367,355 | 9,723,482 | 1,329,782 | 26,324 | 1,099,478 | 71,513 |
| 1954-53..... | 342,310 | 4,624,851 | (?) | 320,819 | 3,901,763 | 1,180,142 | 21,451 | 723,088 | (?) |
| 1949-50..... | 293,652 | 7,156,153 | 904,463 | 264,458 | 6,604,914 | 945,966 | 21,135 | 521,139 | 43,503 |
| 1947-48..... | 324,448 | 5,785,884 | 816,668 | 305,657 | 5,411,275 | 850,411 | 16,802 | 374,214 | 34,243 |
| 1945-46..... | 224,596 | 2,941,651 | 445,603 | 212,803 | 2,705,689 | 486,554 | 9,753 | 235,962 | 20,451 |

Footnotes at end of table. For explanatory statements and comparability of data, see the text for the 1958-59 tables and the introduction to the historical section.

SOLE PROPRIETORSHIPS

Table 16.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, AND NET LOSS, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS—Continued

| Industrial division and year | Businesses with and without net profit | | | Business with net profit | | | Businesses without net profit | | |
|--|--|--------------------------------------|-------------------------------|--------------------------|--------------------------------------|-------------------------------|-------------------------------|--------------------------------------|-----------------------------|
| | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net loss (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Manufacturing: | | | | | | | | | |
| 1958-59..... | 174,467 | 6,343,874 | 678,824 | 147,533 | 5,577,131 | 666,121 | 32,428 | 786,743 | 67,997 |
| 1957-58..... | 176,745 | 6,248,442 | 671,834 | 149,698 | 5,425,728 | 657,551 | 32,697 | 1,222,418 | 87,548 |
| 1955-56..... | 162,111 | 5,749,114 | 648,494 | 134,754 | 5,267,497 | 653,624 | 27,351 | 537,117 | 64,117 |
| 1953-54..... | 171,669 | 6,072,713 | 614,712 | 144,733 | 6,365,440 | 669,530 | 26,932 | 696,873 | 67,117 |
| 1951-52..... | 157,278 | 5,263,230 | (2) | 131,694 | 5,067,522 | 656,525 | 25,584 | 616,108 | 2 |
| 1949-50..... | 166,687 | 5,381,344 | 611,863 | 141,727 | 4,152,466 | 496,313 | 32,960 | 689,780 | 72,057 |
| 1947-48..... | 152,314 | 5,326,811 | 644,764 | 128,491 | 4,724,803 | 549,862 | 24,519 | 596,488 | 64,117 |
| 1945-46..... | 121,543 | 5,367,246 | 573,417 | 117,144 | 4,887,185 | 610,558 | 14,344 | 561,061 | 37,441 |
| Transportation, communication, and sanitary services: | | | | | | | | | |
| 1958-59..... | 240,245 | 3,924,458 | 545,104 | 238,453 | 3,156,360 | 605,303 | 51,272 | 732,742 | 54,894 |
| 1957-58..... | 245,761 | 3,682,742 | 528,251 | 241,741 | 3,127,755 | 600,438 | 54,741 | 521,438 | 74,117 |
| 1955-56..... | 253,244 | 2,473,711 | 512,100 | 216,780 | 2,177,211 | 555,466 | 26,621 | 256,410 | 63,114 |
| 1953-54..... | 269,675 | 2,870,306 | 495,836 | 231,794 | 2,446,734 | 539,580 | 38,878 | 272,632 | 43,544 |
| 1951-52..... | 262,582 | 2,795,339 | (2) | 227,838 | 2,414,568 | 489,988 | 36,744 | 376,371 | (2) |
| 1949-50..... | 238,152 | 2,281,279 | 365,753 | 204,853 | 1,942,006 | 414,149 | 33,249 | 339,273 | 48,846 |
| 1947-48..... | 226,401 | 1,949,306 | 337,236 | 194,473 | 1,712,389 | 369,086 | 26,428 | 216,417 | 31,814 |
| 1945-46..... | 165,673 | 1,457,452 | 257,422 | 148,498 | 1,272,494 | 281,707 | 16,735 | 185,043 | 24,685 |
| Wholesale and retail trade: | | | | | | | | | |
| 1958-59..... | 1,880,131 | 85,157,755 | 5,281,021 | 1,544,694 | 78,699,587 | 5,774,977 | 330,437 | 6,458,168 | 493,260 |
| 1957-58..... | 1,870,401 | 84,312,470 | 5,398,868 | 1,562,437 | 81,260,955 | 5,878,653 | 307,964 | 8,851,115 | 114,785 |
| 1955-56..... | 1,736,179 | 73,993,486 | 4,885,893 | 1,466,844 | 67,847,134 | 5,291,398 | 269,330 | 6,108,347 | 106,807 |
| 1953-54..... | 1,825,442 | 80,969,311 | 4,872,219 | 1,543,996 | 73,500,994 | 5,343,410 | 281,660 | 7,468,457 | 477,191 |
| 1951-52..... | 1,723,534 | 72,612,948 | (2) | 1,471,050 | 66,457,636 | 5,037,685 | 252,484 | 6,955,462 | (2) |
| 1949-50..... | 1,691,370 | 61,141,142 | 3,878,132 | 1,434,388 | 55,445,016 | 4,288,365 | 256,982 | 5,736,136 | 417,333 |
| 1947-48..... | 1,549,335 | 55,492,385 | 4,175,861 | 1,366,559 | 51,510,310 | 4,549,872 | 182,776 | 3,991,475 | 284,111 |
| 1945-46..... | 1,285,517 | 43,732,887 | 4,023,277 | 1,199,134 | 41,262,337 | 4,127,280 | 86,283 | 1,750,950 | 104,303 |
| Wholesale trade: | | | | | | | | | |
| 1958-59..... | 255,457 | 16,855,588 | 1,122,102 | 224,821 | 14,167,307 | 1,179,548 | 30,636 | 688,281 | 57,446 |
| 1957-58..... | 260,319 | 18,511,321 | 1,185,304 | 228,007 | 16,773,052 | 1,256,741 | 32,312 | 1,738,969 | 71,344 |
| 1955-56..... | 257,100 | 15,313,446 | 1,070,546 | 223,625 | 13,784,913 | 1,131,915 | 33,475 | 1,531,586 | 60,499 |
| 1953-54..... | 222,720 | 17,124,226 | 1,003,437 | 195,677 | 15,577,455 | 1,066,103 | 27,647 | 1,553,771 | 61,666 |
| 1951-52..... | 212,674 | 15,966,764 | (2) | 187,938 | 14,687,073 | 1,052,282 | 24,736 | 1,279,691 | (2) |
| 1949-50..... | 165,687 | 11,482,862 | 583,224 | 141,963 | 10,386,326 | 645,825 | 23,724 | 1,096,536 | 62,596 |
| 1947-48..... | 206,111 | 11,417,004 | 808,727 | 184,413 | 10,572,727 | 864,126 | 23,698 | 844,297 | 115,022 |
| 1945-46..... | 144,144 | 10,089,441 | 668,461 | 134,591 | 9,462,794 | 693,848 | 9,553 | 627,142 | 21,887 |
| Retail trade: | | | | | | | | | |
| 1958-59..... | 1,552,566 | 63,811,388 | 3,910,475 | 1,266,707 | 58,380,141 | 4,331,657 | 287,599 | 5,431,347 | 420,784 |
| 1957-58..... | 1,538,995 | 66,668,844 | 3,929,995 | 1,274,374 | 60,486,250 | 4,353,920 | 259,021 | 6,666,544 | 421,621 |
| 1955-56..... | 1,399,463 | 54,368,411 | 3,570,506 | 1,178,326 | 50,104,773 | 3,883,129 | 221,637 | 4,263,638 | 312,623 |
| 1953-54..... | 1,537,228 | 59,993,685 | 3,680,573 | 1,296,390 | 54,446,856 | 4,070,362 | 240,838 | 5,546,829 | 389,789 |
| 1951-52..... | 1,501,471 | 53,086,430 | (2) | 1,232,521 | 48,676,156 | 3,777,137 | 217,950 | 4,410,274 | (2) |
| 1949-50..... | 1,449,331 | 46,027,751 | 3,042,642 | 1,228,974 | 41,746,013 | 3,411,303 | 220,427 | 4,281,738 | 318,611 |
| 1947-48..... | 1,286,796 | 41,368,707 | 3,186,206 | 1,134,545 | 38,448,384 | 3,401,228 | 152,251 | 2,883,323 | 215,022 |
| 1945-46..... | 1,100,621 | 30,545,231 | 3,179,785 | 1,026,506 | 29,591,739 | 3,256,957 | 74,115 | 993,492 | 75,172 |
| Wholesale and retail trade not allocable: | | | | | | | | | |
| 1958-59..... | 72,108 | 4,490,779 | 247,444 | 59,866 | 4,152,139 | 263,772 | 12,242 | 338,640 | 15,848 |
| 1957-58..... | 71,087 | 4,132,300 | 244,354 | 54,656 | 3,681,653 | 270,992 | 16,631 | 450,647 | 26,433 |
| 1955-56..... | 70,116 | 4,271,579 | 244,491 | 60,898 | 3,457,496 | 277,174 | 14,218 | 314,123 | 32,083 |
| 1953-54..... | 65,944 | 3,851,500 | 188,109 | 52,533 | 3,483,643 | 218,945 | 12,961 | 367,857 | 26,736 |
| 1951-52..... | 60,389 | 3,554,844 | (2) | 50,591 | 3,194,407 | 208,266 | 9,798 | 365,397 | (2) |
| 1949-50..... | 76,352 | 3,630,529 | 202,111 | 63,521 | 3,272,667 | 231,237 | 12,831 | 357,862 | 29,126 |
| 1947-48..... | 56,428 | 2,706,654 | 180,928 | 49,601 | 2,442,799 | 154,518 | 6,827 | 263,855 | 13,590 |
| 1945-46..... | 40,752 | 2,397,715 | 174,531 | 38,037 | 2,467,794 | 181,475 | 2,715 | 129,416 | 6,444 |
| Finance, insurance, and real estate: | | | | | | | | | |
| 1958-59..... | 436,296 | 6,106,808 | 1,363,723 | 356,537 | 5,369,772 | 1,523,009 | 79,759 | 737,036 | 159,286 |
| 1957-58..... | 425,156 | 5,366,979 | 1,372,545 | 355,885 | 4,679,512 | 1,477,029 | 69,271 | 377,347 | 104,434 |
| 1955-56..... | 397,571 | 4,620,655 | 1,327,231 | 344,863 | 4,231,180 | 1,392,376 | 52,708 | 284,475 | 65,147 |
| 1953-54..... | 259,665 | 3,386,166 | 955,732 | 231,457 | 3,183,270 | 997,926 | 28,208 | 202,896 | 42,144 |
| 1951-52..... | 205,077 | 2,880,825 | (2) | 183,621 | 2,714,518 | 806,402 | 21,456 | 166,307 | (2) |
| 1949-50..... | 137,071 | 1,786,374 | 485,543 | 121,531 | 1,682,660 | 516,581 | 15,540 | 103,719 | 31,038 |
| 1947-48..... | 149,313 | 1,552,774 | 458,444 | 135,657 | 1,438,761 | 502,060 | 13,656 | 114,014 | 43,616 |
| 1945-46..... | 120,719 | 1,207,651 | 373,818 | 110,399 | 1,152,973 | 387,951 | 10,320 | 54,678 | 14,133 |
| Services: | | | | | | | | | |
| 1958-59..... | 1,825,988 | 20,710,408 | 7,189,981 | 1,610,428 | 19,513,997 | 7,486,288 | 215,560 | 1,196,411 | 296,407 |
| 1957-58..... | 1,825,599 | 14,533,325 | 7,026,428 | 1,636,837 | 18,547,950 | 7,302,067 | 188,762 | 485,378 | 277,630 |
| 1955-56..... | 1,578,784 | 16,446,782 | 5,875,383 | 1,405,362 | 15,435,199 | 6,048,817 | 173,347 | 811,083 | 223,666 |
| 1953-54..... | 1,584,804 | 15,337,857 | 5,195,298 | 1,330,207 | 14,540,666 | 5,355,304 | 154,597 | 797,191 | 160,006 |
| 1951-52..... | 1,355,389 | 13,367,054 | (2) | 1,215,019 | 12,616,237 | 4,619,588 | 140,370 | 750,817 | (2) |
| 1949-50..... | 1,251,207 | 11,677,036 | 3,895,397 | 1,134,275 | 10,483,256 | 4,049,939 | 116,932 | 693,780 | 154,542 |
| 1947-48..... | 1,132,752 | 9,876,255 | 3,342,704 | 1,037,791 | 8,363,228 | 3,453,630 | 94,961 | 513,027 | 110,426 |
| 1945-46..... | 942,262 | 7,826,810 | 2,707,677 | 877,497 | 7,556,503 | 2,764,089 | 64,765 | 270,307 | 56,412 |
| Nature of business not allocable: | | | | | | | | | |
| 1958-59..... | 57,617 | 408,085 | 76,948 | 47,364 | 369,335 | 103,335 | 10,253 | 38,750 | 26,387 |
| 1957-58..... | 66,204 | 601,509 | 127,744 | 56,867 | 542,867 | 124,186 | 9,342 | 58,642 | 14,443 |
| 1955-56..... | 43,045 | 273,150 | 65,280 | 35,139 | 248,291 | 80,108 | 7,906 | 24,854 | 14,828 |
| 1953-54..... | 78,844 | 466,820 | 76,209 | 54,595 | 373,339 | 107,178 | 24,249 | 92,881 | 30,769 |
| 1951-52..... | 63,102 | 558,350 | (2) | 54,006 | 484,932 | 121,375 | 9,096 | 73,418 | (2) |
| 1949-50..... | 59,433 | 693,425 | 122,595 | 50,111 | 601,596 | 140,794 | 9,322 | 90,829 | 18,194 |
| 1947-48..... | 116,363 | 1,841,557 | 212,679 | 99,322 | 1,622,969 | 245,407 | 17,411 | 218,582 | 32,728 |
| 1945-46..... | 122,587 | 2,420,453 | 283,422 | 108,108 | 2,203,116 | 310,250 | 14,479 | 217,337 | 26,828 |

¹Loss.²Data not available in industry detail.

Note: For explanatory statements and comparability of data, see the text for the 1958-59 tables and the introduction to the historical section.

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, ORDINARY INCOME, ORDINARY LOSS, AND INVENTORY, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS

| Industrial division and year | Number of partnerships | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Ordinary income (Thousand dollars) | Ordinary loss (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|--|---------------------------|---|---------------------------------------|---|---|--|
| | (1) | (2) | (3) | (4) | (5) | (6) |
| All industrial divisions: | | | | | | |
| 1958-59..... | 453,340 | 73,235,308 | 2,017,335 | 9,487,390 | 838,337 | 6,012,338 |
| 1957-58..... | 470,627 | 83,429,098 | 2,137,600 | 9,513,145 | 754,657 | 6,293,036 |
| 1953-54..... | 458,591 | 78,536,704 | 1,526,059 | 9,324,399 | 935,133 | 5,824,195 |
| 1947-48..... | 388,862 | 54,293,157 | 813,099 | 8,008,362 | 329,861 | 4,800,201 |
| 1945-46..... | 627,049 | 47,465,345 | 483,557 | 6,935,211 | 167,496 | 3,295,472 |
| Agriculture, forestry, and fisheries: | | | | | | |
| 1958-59..... | 144,915 | 4,242,768 | 326,187 | 816,278 | 164,655 | 394,988 |
| 1957-58..... | 148,910 | 4,323,472 | 331,430 | 814,367 | 132,687 | 386,685 |
| 1953-54..... | 143,643 | 3,495,437 | 246,984 | 627,860 | 142,304 | 348,813 |
| 1947-48..... | 126,402 | 2,958,463 | 116,267 | 784,143 | 50,616 | 261,162 |
| 1945-46..... | 106,309 | 1,878,774 | 68,835 | 497,858 | 30,081 | 209,308 |
| Mining: | | | | | | |
| 1958-59..... | 18,075 | 1,034,473 | 106,522 | 127,459 | 173,418 | 19,529 |
| 1957-58..... | 15,383 | 1,337,111 | 141,735 | 170,949 | 92,909 | 33,507 |
| 1953-54..... | 21,643 | 1,308,843 | 52,338 | 352,948 | 411,025 | 7,407 |
| 1947-48..... | 13,579 | 818,708 | 41,483 | 161,374 | 37,876 | 2,878 |
| 1945-46..... | 11,147 | 563,672 | 32,456 | 101,869 | 36,376 | 2,329 |
| Construction: | | | | | | |
| 1958-59..... | 60,945 | 7,337,987 | 172,080 | 768,478 | 52,675 | 188,124 |
| 1957-58..... | 65,945 | 7,535,301 | 192,949 | 838,123 | 59,384 | 272,801 |
| 1953-54..... | 67,010 | 7,938,833 | 140,434 | 819,710 | 40,421 | 239,779 |
| 1947-48..... | 52,592 | 5,482,525 | 66,886 | 519,477 | 17,144 | 153,382 |
| 1945-46..... | 24,823 | 1,689,900 | 26,255 | 243,201 | 10,678 | 49,359 |
| Manufacturing: | | | | | | |
| 1958-59..... | 50,745 | 8,006,407 | 135,518 | 728,451 | 62,543 | 729,073 |
| 1957-58..... | 51,870 | 8,236,637 | 196,017 | 757,257 | 53,817 | 678,172 |
| 1953-54..... | 63,144 | 4,356,506 | 184,215 | 1,000,277 | 65,650 | 754,306 |
| 1947-48..... | 74,478 | 7,905,653 | 112,619 | 1,012,156 | 56,169 | 680,766 |
| 1945-46..... | 61,146 | 10,533,236 | 34,899 | 1,528,620 | 23,010 | 755,625 |
| Transportation, communication, and sanitary services: | | | | | | |
| 1958-59..... | 17,198 | 1,047,415 | 76,502 | 143,100 | 11,415 | 5,356 |
| 1957-58..... | 16,773 | 1,357,162 | 64,279 | 152,249 | 12,301 | 10,387 |
| 1953-54..... | 26,344 | 976,416 | 65,513 | 173,188 | 6,598 | 6,888 |
| 1947-48..... | 26,776 | 763,995 | 45,136 | 132,794 | 7,625 | 6,665 |
| 1945-46..... | 12,300 | 606,419 | 26,293 | 107,262 | 5,290 | 3,389 |
| Wholesale and retail trade: | | | | | | |
| 1958-59..... | 317,656 | 44,918,441 | 473,764 | 2,113,152 | 177,251 | 4,526,328 |
| 1957-58..... | 331,274 | 47,342,420 | 444,052 | 2,878,355 | 157,333 | 4,757,929 |
| 1953-54..... | 356,406 | 47,475,112 | 416,344 | 3,213,447 | 174,692 | 4,339,137 |
| 1947-48..... | 276,412 | 37,818,181 | 248,836 | 3,325,581 | 86,728 | 3,585,995 |
| 1945-46..... | 246,360 | 24,178,408 | 115,493 | 2,794,918 | 25,987 | 2,190,679 |
| Wholesale trade: | | | | | | |
| 1958-59..... | 46,784 | 15,111,811 | 119,776 | 755,489 | 47,927 | 1,119,094 |
| 1957-58..... | 53,161 | 17,245,081 | 133,344 | 824,761 | 45,718 | 1,209,713 |
| 1953-54..... | 46,645 | 17,307,442 | 89,300 | 817,089 | 84,208 | 1,021,520 |
| 1947-48..... | 43,287 | 13,048,482 | 46,944 | 789,435 | 23,940 | 865,292 |
| 1945-46..... | 37,037 | 11,667,486 | 24,792 | 852,189 | 8,553 | 768,159 |
| Retail trade: | | | | | | |
| 1958-59..... | 266,624 | 29,806,630 | 353,988 | 1,747,770 | 121,671 | 3,139,665 |
| 1957-58..... | 268,644 | 30,100,339 | 336,814 | 1,938,815 | 101,813 | 3,344,308 |
| 1953-54..... | 291,234 | 30,177,660 | 307,477 | 2,212,091 | 84,502 | 3,069,068 |
| 1947-48..... | 244,799 | 24,769,699 | 197,322 | 2,160,306 | 53,022 | 2,265,358 |
| 1945-46..... | 201,354 | 13,568,911 | 80,735 | 1,746,561 | 15,966 | 1,249,559 |
| Wholesale and retail trade not allocable: | | | | | | |
| 1958-59..... | 10,143 | 1,407,630 | 51,292 | 159,393 | 7,653 | 267,569 |
| 1957-58..... | 11,007 | 1,448,840 | 24,894 | 114,779 | 9,802 | 203,908 |
| 1953-54..... | 16,401 | 2,472,119 | 31,849 | 184,765 | 5,982 | 248,549 |
| 1947-48..... | 36,173 | 4,465,456 | 25,565 | 370,840 | 9,766 | 455,345 |
| 1945-46..... | 9,969 | 2,142,041 | 10,164 | 145,768 | 1,468 | 172,961 |
| Finance, insurance, and real estate: | | | | | | |
| 1958-59..... | 168,460 | 4,483,411 | 447,237 | 1,277,477 | 116,632 | 140,002 |
| 1957-58..... | 170,486 | 5,253,289 | 368,362 | 1,200,725 | 135,054 | 139,640 |
| 1953-54..... | 151,471 | 2,134,398 | 81,311 | 697,443 | 45,438 | 120,773 |
| 1947-48..... | 87,647 | 826,436 | 78,982 | 588,974 | 32,089 | 85,218 |
| 1945-46..... | 64,478 | 1,862,924 | 55,419 | 442,008 | 17,651 | 55,058 |
| Services: | | | | | | |
| 1958-59..... | 162,881 | 8,927,344 | 324,117 | 2,853,531 | 73,631 | 140,002 |
| 1957-58..... | 155,230 | 8,491,883 | 33,984 | 2,606,802 | 104,386 | 139,640 |
| 1953-54..... | 146,453 | 6,134,411 | 27,011 | 2,105,393 | 44,993 | 120,773 |
| 1947-48..... | 137,454 | 4,240,491 | 109,415 | 1,379,376 | 32,583 | 85,218 |
| 1945-46..... | 90,466 | 3,139,150 | 57,375 | 1,061,521 | 14,542 | 55,058 |
| Nature of business not allocable: | | | | | | |
| 1958-59..... | 11,465 | 23,423 | 5,396 | 58,464 | 6,117 | 8,938 |
| 1957-58..... | 15,662 | 34,423 | 7,332 | 6,786 | 13,915 | 13,915 |
| 1953-54..... | 8,178 | 124,108 | 3,908 | 39,930 | 4,012 | 7,492 |
| 1947-48..... | 15,722 | 438,583 | 8,975 | 109,486 | 7,031 | 24,138 |
| 1945-46..... | 12,768 | 514,446 | 7,527 | 138,354 | 3,881 | 29,725 |

NOTE: For explanatory statements and comparability of data, see the text for the 1958-59 tables and the introduction to the historical section.

ACTIVE CORPORATIONS

Table 18.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS

| Industrial division and year | Returns with and without net income | | | | | Returns with net income | | | | | | |
|---|-------------------------------------|--|--------------------------------------|---------------------------------|--|--|-------------------|--|--------------------------------------|---------------------------------|-------------------------------|--|
| | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Inventory, end-of-year ¹ (Thousand dollars) | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Inventory, end-of-year ¹ (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All industrial divisions: | | | | | | | | | | | | |
| 1958-59..... | 990,341 | 735,338,092 | 696,593,934 | 18,677,093 | 38,522,869 | 79,906,320 | 611,131 | 632,342,814 | 599,575,755 | 15,582,519 | 43,481,773 | 68,925,656 |
| 1957-58..... | 960,147 | 720,413,567 | 684,881,382 | 16,968,312 | 44,476,464 | 80,466,733 | 572,936 | 625,621,466 | 595,601,667 | 14,409,184 | 48,064,302 | 70,808,127 |
| 1956-57..... | 884,747 | 679,868,168 | 646,672,235 | 14,952,881 | 46,884,712 | 78,684,441 | 559,710 | 614,857,002 | 586,109,306 | 13,170,657 | 50,184,217 | 71,812,028 |
| 1955-56..... | 807,303 | 642,248,036 | 612,682,730 | 13,418,787 | 47,478,271 | 70,873,664 | 513,270 | 584,975,387 | 558,996,176 | 11,854,586 | 50,328,880 | 64,670,704 |
| 1954-55..... | 722,055 | 554,822,450 | 528,905,708 | 13,691,465 | 36,328,435 | 62,865,666 | 441,177 | 484,727,486 | 462,063,942 | 11,686,517 | 39,572,837 | 54,797,283 |
| 1953-54..... | 697,975 | 558,242,262 | 534,567,518 | 10,510,610 | 39,484,687 | 65,487,506 | 441,767 | 506,450,081 | 485,362,712 | 9,297,382 | 41,814,445 | 59,542,525 |
| 1947-48..... | 551,807 | 367,745,578 | 353,793,872 | 5,220,090 | 31,422,728 | 43,963,176 | 382,531 | 343,273,851 | 330,317,381 | 4,622,058 | 33,381,291 | 40,753,518 |
| 1945-46..... | 421,125 | 255,447,753 | 244,030,315 | 3,976,728 | 21,138,957 | 26,021,152 | 303,019 | 239,045,611 | 228,342,239 | 3,531,224 | 22,165,206 | 24,431,248 |
| Agriculture, forestry, and fisheries: | | | | | | | | | | | | |
| 1958-59..... | 13,945 | 3,613,666 | 3,454,765 | 152,352 | 143,561 | 395,203 | 7,654 | 2,761,341 | 2,641,189 | 103,155 | 230,662 | 324,898 |
| 1957-58..... | 11,833 | 3,008,157 | 2,858,156 | 124,865 | 114,695 | 318,302 | 6,364 | 2,390,766 | 2,269,568 | 89,152 | 186,292 | 246,145 |
| 1956-57..... | 10,973 | 2,759,462 | 2,636,893 | 116,314 | 126,467 | 304,200 | 5,768 | 2,198,807 | 2,101,985 | 82,352 | 191,201 | 212,929 |
| 1955-56..... | 10,303 | 2,585,998 | 2,476,132 | 112,769 | 123,231 | 283,448 | 5,543 | 2,125,028 | 2,035,849 | 78,166 | 184,972 | 175,574 |
| 1954-55..... | 8,779 | 2,272,577 | 2,175,547 | 122,283 | 122,283 | 277,629 | 4,741 | 1,831,616 | 1,751,155 | 109,899 | 176,184 | 184,110 |
| 1953-54..... | 9,405 | 2,392,643 | 2,299,984 | 88,323 | 112,022 | 294,392 | 4,963 | 1,911,644 | 1,841,232 | 59,380 | 180,926 | 205,699 |
| 1947-48..... | 7,329 | 1,670,512 | 1,545,525 | 31,646 | 21,542 | 249,875 | 4,444 | 1,486,572 | 1,419,790 | 31,288 | 239,190 | 216,875 |
| 1945-46..... | 6,152 | 993,372 | 931,340 | 27,185 | 133,813 | 168,237 | 3,865 | 893,856 | 837,073 | 23,231 | 149,892 | 149,635 |
| Mining: | | | | | | | | | | | | |
| 1958-59..... | 12,117 | 10,105,633 | 9,624,295 | 444,864 | 831,761 | 827,904 | 5,556 | 7,937,267 | 7,549,354 | 439,318 | 1,189,790 | 662,164 |
| 1957-58..... | 12,675 | 11,539,284 | 11,107,662 | 444,864 | 831,761 | 827,904 | 5,556 | 7,937,267 | 7,549,354 | 439,318 | 1,189,790 | 662,164 |
| 1956-57..... | 11,743 | 10,872,650 | 10,453,634 | 444,864 | 831,761 | 827,904 | 5,556 | 7,937,267 | 7,549,354 | 439,318 | 1,189,790 | 662,164 |
| 1955-56..... | 10,718 | 9,810,730 | 9,458,679 | 444,864 | 831,761 | 827,904 | 5,556 | 7,937,267 | 7,549,354 | 439,318 | 1,189,790 | 662,164 |
| 1954-55..... | 9,585 | 8,550,917 | 8,238,761 | 444,864 | 831,761 | 827,904 | 5,556 | 7,937,267 | 7,549,354 | 439,318 | 1,189,790 | 662,164 |
| 1953-54..... | 9,147 | 8,353,096 | 8,041,762 | 444,864 | 831,761 | 827,904 | 5,556 | 7,937,267 | 7,549,354 | 439,318 | 1,189,790 | 662,164 |
| 1947-48..... | 8,294 | 6,036,603 | 5,809,182 | 444,864 | 831,761 | 827,904 | 5,556 | 7,937,267 | 7,549,354 | 439,318 | 1,189,790 | 662,164 |
| 1945-46..... | 7,296 | 3,753,652 | 3,788,344 | 444,864 | 831,761 | 827,904 | 5,556 | 7,937,267 | 7,549,354 | 439,318 | 1,189,790 | 662,164 |
| Construction: | | | | | | | | | | | | |
| 1958-59..... | 59,847 | 28,561,305 | 28,147,531 | 524,643 | 658,894 | 1,302,902 | 35,223 | 23,464,892 | 23,019,326 | 402,758 | 937,558 | 962,593 |
| 1957-58..... | 53,576 | 27,051,944 | 26,675,079 | 480,579 | 734,625 | 1,349,921 | 31,461 | 22,857,897 | 22,543,436 | 373,295 | 959,844 | 841,874 |
| 1956-57..... | 48,292 | 23,508,854 | 23,183,287 | 404,302 | 676,797 | 1,284,913 | 24,106 | 21,37,334 | 21,057,839 | 331,975 | 959,844 | 747,974 |
| 1955-56..... | 41,569 | 20,038,383 | 19,741,680 | 364,455 | 477,838 | 1,284,913 | 24,106 | 16,472,036 | 16,221,553 | 286,496 | 653,006 | 533,062 |
| 1954-55..... | 36,130 | 17,464,821 | 17,215,547 | 296,766 | 437,544 | 886,226 | 21,111 | 14,674,881 | 14,441,227 | 228,200 | 633,338 | 685,382 |
| 1953-54..... | 34,866 | 16,100,517 | 15,959,365 | 255,866 | 513,958 | 664,215 | 21,406 | 13,864,187 | 13,669,569 | 193,765 | 626,313 | 518,735 |
| 1947-48..... | 20,287 | 7,048,065 | 6,929,631 | 87,632 | 391,639 | 454,754 | 14,353 | 6,467,629 | 6,261,490 | 72,901 | 340,150 | 398,276 |
| 1945-46..... | 11,834 | 2,947,953 | 2,871,727 | 35,244 | 112,620 | 158,982 | 7,211 | 2,458,988 | 2,396,292 | 25,427 | 146,070 | 127,267 |
| Manufacturing: | | | | | | | | | | | | |
| 1958-59..... | 150,696 | 329,432,571 | 324,134,678 | 8,529,655 | 18,500,444 | 49,642,618 | 95,303 | 292,839,015 | 288,027,438 | 7,902,469 | 20,291,170 | 44,094,162 |
| 1957-58..... | 148,566 | 332,621,264 | 327,539,023 | 7,524,777 | 22,738,048 | 50,358,205 | 87,575 | 300,243,704 | 295,555,650 | 7,84,957 | 24,037,934 | 45,776,116 |
| 1956-57..... | 132,835 | 319,313,746 | 314,149,052 | 6,557,682 | 24,628,749 | 49,788,233 | 89,208 | 300,009,759 | 295,087,368 | 6,124,485 | 25,678,144 | 46,549,395 |
| 1955-56..... | 129,828 | 306,463,593 | 301,720,289 | 5,917,626 | 26,016,453 | 44,422,431 | 85,838 | 288,244,880 | 283,701,436 | 5,534,666 | 26,978,873 | 41,544,298 |
| 1954-55..... | 120,896 | 268,327,923 | 264,546,794 | 5,485,751 | 18,289,865 | 39,372,109 | 74,608 | 240,028,767 | 236,497,516 | 5,813,372 | 19,653,551 | 35,634,131 |
| 1953-54..... | 121,086 | 281,121,862 | 277,225,220 | 4,647,794 | 21,421,366 | 42,942,240 | 78,380 | 263,970,655 | 260,256,316 | 4,329,753 | 24,551,202 | 40,317,552 |
| 1947-48..... | 112,184 | 180,324,694 | 177,776,973 | 2,351,659 | 16,651,467 | 27,634,149 | 74,612 | 171,416,746 | 164,021,298 | 2,199,264 | 17,516,201 | 25,765,212 |
| 1945-46..... | 79,112 | 141,283,963 | 139,096,100 | 1,826,842 | 10,256,217 | 17,256,258 | 61,686 | 133,402,830 | 131,314,630 | 1,671,510 | 10,576,548 | 16,173,818 |
| Transportation, communication, electric, gas, and sanitary services: | | | | | | | | | | | | |
| 1958-59..... | 37,920 | 55,965,004 | 54,503,312 | 4,315,077 | 5,722,321 | 2,709,588 | 24,165 | 47,457,477 | 46,277,220 | 3,720,893 | 6,110,241 | 2,416,198 |
| 1957-58..... | 37,763 | 56,075,459 | 54,441,332 | 3,906,815 | 5,757,322 | 3,103,822 | 22,989 | 48,363,012 | 47,044,395 | 3,431,116 | 6,046,508 | 2,723,568 |
| 1956-57..... | 36,181 | 52,308,520 | 50,871,037 | 3,514,015 | 5,962,353 | 3,344,868 | 22,416 | 48,339,737 | 47,006,885 | 3,242,226 | 6,180,388 | 2,863,775 |
| 1955-56..... | 33,017 | 48,219,480 | 46,884,055 | 3,206,269 | 5,775,740 | 2,623,107 | 20,382 | 44,547,463 | 43,320,195 | 2,972,890 | 5,955,430 | 2,484,945 |
| 1954-55..... | 29,122 | 42,361,745 | 41,216,835 | 2,501,191 | 4,440,325 | 2,467,958 | 17,336 | 37,010,426 | 36,016,746 | 2,078,163 | 4,709,853 | 2,216,987 |
| 1953-54..... | 29,937 | 40,100,130 | 39,588,116 | 2,576,673 | 5,037,116 | 2,381,757 | 18,688 | 37,791,542 | 36,844,783 | 2,380,493 | 5,191,336 | 2,261,175 |
| 1947-48..... | 23,729 | 26,796,554 | 25,701,682 | 1,434,900 | 2,716,107 | 1,811,439 | 14,857 | 23,354,434 | 22,089,351 | 1,211,125 | 3,013,672 | 1,578,429 |
| 1945-46..... | 19,736 | 22,663,351 | 21,712,398 | 1,165,016 | 2,937,076 | 1,115,343 | 12,366 | 19,672,756 | 18,818,154 | 1,041,762 | 3,133,895 | 966,897 |
| Wholesale and retail trade: | | | | | | | | | | | | |
| 1958-59..... | 311,477 | 228,759,100 | 225,736,679 | 1,820,882 | 4,424,978 | 24,200,990 | 194,776 | 191,411,280 | 188,896,328 | 1,487,230 | 5,432,866 | 19,704,553 |
| 1957-58..... | 305,117 | 232,107,862 | 229,070,399 | 1,819,172 | 4,700,899 | 24,020,990 | 189,164 | 197,607,496 | 195,078,331 | 1,503,787 | 5,665,343 | 19,341,626 |
| 1956-57..... | 286,252 | 219,166,477 | 215,772,405 | 1,628,962 | 5,242,583 | 23,124,131 | 185,649 | 192,213,927 | 189,789,727 | 1,386,605 | 5,579,881 | 18,797,639 |
| 1955-56..... | 264,968 | 207,734,473 | 205,152,600 | 1,468,930 | 5,123,375 | 21,578,189 | 171,794 | 184,738,925 | 182,477,719 | 1,262,781 | 5,527,873 | 18,199,568 |
| 1954-55..... | 238,523 | 173,306,174 | 171,027,259 | 1,250,183 | 3,647,762 | 18,138,316 | 143,432 | 147,772,449 | 145,891,876 | 1,023,842 | 4,356,658 | 15,075,792 |
| 1953-54..... | 228,366 | 165,999,143 | 167,963,338 | 1,136,236 | 3,932,640 | 17,828,268 | 143,602 | 147,516,638 | 145,759,140 | 951,675 | 4,257,682 | 15,157,682 |
| 1947-48..... | 177,297 | 123,334,943 | 121,866,911 | 502,121 | 6,080,927 | 12,757,822 | 133,192 | 115,730,631 | 114,369,555 | 445,444 | 6,368,344 | 11,855,456 |
| 1945-46..... | 120,948 | 66,646,441 | 65,741,655 | 276,171 | 3,362,913 | 6,582,357 | 97,550 | 64,016,723 | 63,158,215 | 257,934 | 3,439,123 | 6,341,721 |
| Wholesale trade: | | | | | | | | | | | | |
| 1958-59..... | 102,342 | 112,039,513 | 110,824,609 | 604,346 | 1,988,078 | 10,760,769 | 71,596 | 94,958,533 | 93,912,553 | 503,758 | 2,367,151 | 9,166,522 |
| 1957-58..... | 103,474 | 115,445,818 | 114,234,568 | 619,451 | 2,223,613 | 10,365,066 | 70,687 | 100,601,801 | 99,532,721 | 526,343 | 2,593,467 | 9,447,760 |
| 1956-57..... | 94,997 | 107,233,216 | 106,059,462 | 557,749 | 2,500,894 | 10,721,778 | 67,634 | 96,760,405 | 95,711,977 | 488,549 | 2,749,939 | 9,691,745 |
| 1955-56..... | 86,280 | 99,761,264 | 98,022,054 | 497,213 | 2,305,167 | 9,701,673 | 62,207 | 90,053,842 | 89,114,351 | 440,402 | 2,521,076 | 8,717,284 |
| 1954-55..... | 77,064 | 83,339,453 | 82,409,626 | 241,211 | 1,530,430 | 8,342,120 | 50,788 | 71,725,007 | 70,950,647 | 234,690 | 1,793,448 | 7,068,316 |
| 1953-54..... | 74,101 | 81,500,014 | 80,704,176 | 370,385 | 1,667,856 | 8,013,477 | 49,591 | 70,856,614 | 70,151,974 | 312,679 | 1,898 | |

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

ACTIVE CORPORATIONS

Table 18.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS—Continued

| Industrial division and year | Returns with and without net income | | | | | | Returns with net income | | | | | |
|--------------------------------------|-------------------------------------|--|--------------------------------------|---------------------------------|--|---|-------------------------|--|--------------------------------------|---------------------------------|-------------------------------|--|
| | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Inventory end-of-year ¹ (Thousand dollars) | Number of returns | Total compiled receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Inventory, end-of-year ¹ (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Finance, insurance, and real estate: | | | | | | | | | | | | |
| 1958-59..... | 293,928 | 60,013,793 | 33,054,294 | 1,625,162 | 7,487,269 | Not applicable | 192,769 | 52,008,882 | 29,317,308 | 1,194,941 | 8,191,529 | Not applicable |
| 1957-58..... | 276,935 | 59,571,953 | 35,668,244 | 1,438,344 | 8,677,089 | | 177,400 | 50,352,856 | 28,344,024 | 1,038,281 | 9,378,404 | |
| 1956-57..... | 265,005 | 56,247,414 | 34,198,943 | 1,262,833 | 8,235,900 | | 172,377 | 49,228,503 | 27,597,092 | 929,504 | 8,791,668 | |
| 1955-56..... | 234,019 | 52,806,720 | 33,276,403 | 1,112,952 | 8,190,386 | | 155,630 | 48,918,357 | 26,090,526 | 827,087 | 8,559,494 | |
| 1954-55..... | 205,339 | 29,795,719 | 12,374,381 | 2,977,035 | 8,003,817 | | 138,764 | 26,469,350 | 11,222,698 | 2,721,550 | 8,293,140 | |
| 1953-54..... | 195,207 | 26,174,914 | 10,849,326 | 849,293 | 6,921,311 | Not applicable | 133,891 | 23,654,257 | 10,163,113 | 652,121 | 7,184,350 | Not applicable |
| 1947-48..... | 151,043 | 13,834,949 | 5,856,473 | 393,841 | 3,841,522 | | 105,318 | 12,391,327 | 4,613,269 | 318,001 | 4,113,752 | |
| 1945-46..... | 135,573 | 10,826,775 | 4,021,813 | 357,425 | 3,493,901 | | 90,568 | 9,734,104 | 3,330,213 | 280,215 | 3,756,042 | |
| Services: | | | | | | | | | | | | |
| 1958-59..... | 97,200 | 18,678,063 | 17,740,643 | 1,057,796 | 752,746 | 836,983 | 52,641 | 14,407,182 | 13,709,577 | 727,484 | 1,083,063 | 549,278 |
| 1957-58..... | 90,597 | 18,230,523 | 17,329,319 | 1,002,923 | 789,555 | 772,134 | 48,872 | 14,457,522 | 13,769,655 | 697,962 | 1,084,608 | 542,747 |
| 1956-57..... | 81,598 | 16,531,236 | 15,662,226 | 865,618 | 843,282 | 718,280 | 46,086 | 13,609,941 | 12,912,393 | 631,537 | 1,057,087 | 590,957 |
| 1955-56..... | 72,892 | 14,477,311 | 13,874,617 | 687,736 | 704,798 | 623,543 | 40,909 | 11,873,565 | 11,379,125 | 501,518 | 920,632 | 530,467 |
| 1954-55..... | 64,845 | 12,593,627 | 12,003,977 | 2,583,442 | 591,128 | 574,311 | 34,682 | 10,146,869 | 9,690,054 | 2,412,713 | 788,143 | 486,865 |
| 1953-54..... | 63,517 | 12,100,556 | 11,587,756 | 508,272 | 608,351 | 551,487 | 35,477 | 9,982,526 | 9,574,374 | 386,703 | 749,682 | 454,601 |
| 1947-48..... | 45,975 | 8,436,303 | 8,078,287 | 213,421 | 722,574 | 617,445 | 28,154 | 7,461,951 | 7,049,426 | 174,786 | 815,255 | 544,331 |
| 1945-46..... | 35,107 | 5,971,993 | 5,718,775 | 138,636 | 601,695 | 419,180 | 22,977 | 5,374,674 | 5,152,243 | 117,941 | 648,697 | 394,944 |
| Nature of business not allocable: | | | | | | | | | | | | |
| 1958-59..... | 13,251 | 208,957 | 192,742 | 7,357 | 845 | 21,082 | 3,044 | 150,478 | 138,015 | 4,331 | 22,844 | 6,905 |
| 1957-58..... | 13,085 | 207,071 | 186,168 | 8,128 | 1,396 | 30,806 | 2,821 | 112,444 | 97,255 | 4,299 | 18,548 | 16,345 |
| 1956-57..... | 12,868 | 199,909 | 144,288 | 4,803 | 1,069 | 14,176 | 2,861 | 111,247 | 98,616 | 2,629 | 16,684 | 6,194 |
| 1955-56..... | 9,989 | 111,348 | 98,275 | 5,403 | 37,159 | 12,338 | 2,183 | 83,217 | 74,902 | 2,301 | 11,203 | 7,332 |
| 1954-55..... | 9,586 | 125,947 | 113,397 | 2,389 | 4,748 | 8,709 | 1,855 | 84,615 | 73,655 | 2,197 | 15,731 | 4,833 |
| 1953-54..... | 6,456 | 99,407 | 92,961 | 4,490 | 36,230 | 9,281 | 1,089 | 67,554 | 62,669 | 2,144 | 9,862 | 4,641 |
| 1947-48..... | 5,669 | 255,865 | 179,821 | 4,481 | 15,539 | 22,558 | 2,547 | 172,597 | 150,785 | 3,046 | 25,153 | 19,267 |
| 1945-46..... | 5,367 | 166,224 | 147,813 | 3,567 | 4,334 | 14,329 | 1,368 | 134,661 | 124,386 | 2,449 | 15,283 | 10,255 |

¹Inventory data for the industrial division "Finance, insurance, and real estate" are not shown separately and are not included in totals.²Includes amortization.³Deficit.

NOTE: For explanatory statements and comparability of data, see the text for the 1952-54 tables and the introduction to the historical section.

Changes in Industrial Classification

INDUSTRIAL GROUPS, 1958-59 AND 1957-58—SOLE PROPRIETORSHIPS AND PARTNERSHIPS

INDUSTRIES WHICH WERE RECLASSIFIED FROM ONE INDUSTRIAL GROUP IN 1957-58 TO ANOTHER GROUP IN 1958-59

| | Industry | 1958-59 group in which classified | 1957-58 group in which classified |
|----|---|---|---|
| 1 | Sidewalk construction..... | General contractors, other than building..... | Special trade contractors. |
| 2 | Combined processing and wholesale distribution of fluid milk; wholesale milk pasteurizers..... | Food and kindred products, including beverages..... | Other wholesalers; commission merchants. |
| 3 | Combined pasteurization and retail distribution of fluid milk; retail milk pasteurizers..... |do..... | Food (retail). |
| 4 | Fresh fish packagers..... |do..... | Other wholesalers; commission merchants. |
| 5 | Shucking and packing oysters..... |do..... |do. |
| 6 | Manufacturing bakery products for home service delivery..... |do..... | Food (retail). |
| 7 | Vegetable and animal oils and fats, except fatty acids..... |do..... | Chemicals and allied products. |
| 8 | Shrink and sponging of cloth for the trade..... | Textile mill products..... | Apparel and products made from fabrics. |
| 9 | Converters of knit goods..... |do..... | Other wholesalers. |
| 10 | Apparel converters..... | Apparel and other finished products made from similar materials. |do. |
| 11 | Hats (except cloth and millinery), including men's and boys' hats, fur-felt, wool-felt, and straw hat bodies, and hatters' fur. |do..... | Textile-mill products. |
| 12 | Parachutes..... |do..... | Transportation equipment. |
| 13 | Cork hard surface floor coverings..... | Lumber and wood products, except furniture..... | Textile-mill products. |
| 14 | Cork products..... |do..... | Other manufacturing. |
| 15 | Wood door and window screens and wood weather strip..... |do..... | Furniture and fixtures. |
| 16 | Booming, towing, and driving of timber..... |do..... | Other transportation. |
| 17 | Playing cards..... | Printing, publishing, and allied industries..... | Other manufacturing. |
| 18 | Alkali metals; potassium metal; metallic sodium; calcium metal..... | Chemicals and allied products..... | Primary metal industries. |
| 19 | Fireworks and pyrotechnics..... |do..... | Other manufacturing. |
| 20 | Highway, marine, and railroad fuses..... |do..... |do. |
| 21 | Musical instrument cases; jewelry boxes and cases, any material..... | Leather and leather products..... |do. |
| 22 | Patent leather..... |do..... | Textile-mill products. |
| 23 | Leather washers..... | Stone, clay, and glass products..... | Leather and leather products. |
| 24 | Optical glass..... |do..... | Other manufacturing. |
| 25 | Ready mixed concrete..... |do..... | Other wholesalers; commission merchants. |
| 26 | Powder metallurgy..... | [Classified by type of product]..... | Machinery, except transportation equipment and electrical. |
| 27 | Detinning of scrap..... | Primary metal industries..... | Chemicals and allied products. |
| 28 | Coke ovens..... |do..... | Other manufacturing. |
| 29 | Nails and spikes..... |do..... | Fabricated metal products, except machinery and transportation equipment. |
| 30 | Aluminum foil..... |do..... |do. |
| 31 | Insulated wire and cable..... |do..... | Electrical machinery and equipment. |
| 32 | Metal window and door screens, screen frames, and weather strip..... | Fabricated metal products (including ornance), except machinery and transportation equipment..... | Furniture and fixtures. |
| 33 | Metal clamps..... |do..... | Machinery, except transportation equipment and electrical. |
| 34 | Blow torches..... |do..... |do. |
| 35 | Calking guns..... |do..... |do. |
| 36 | Mechanical stokers..... |do..... |do. |
| 37 | Heat exchangers, industrial..... |do..... |do. |
| 38 | Metal dowel pins..... |do..... |do. |
| 39 | Regulators (steam fittings; valves and fittings, except plumbers' brass goods; pipe elbows and nipples fabricated from purchased pipe; fabricated pipe and fittings). |do..... |do. |
| 40 | Electric soldering irons..... |do..... | Electrical machinery and equipment. |
| 41 | Electric domestic steam heating apparatus..... |do..... |do. |
| 42 | Ordnance and accessories..... |do..... | Other manufacturing. |
| 43 | Vehicle clutches, except automobile..... | [Classified by type of vehicle]..... | Fabricated metal products, except machinery and transportation equipment. |
| 44 | Steam, gas, and hydraulic turbine generator sets..... | Machinery, except electrical and transportation equipment..... | Electrical machinery and equipment. |
| 45 | Dielectric heating units for furnaces and ovens..... |do..... |do. |
| 46 | Commercial and industrial electrical appliances, except laundry equipment, sewing machines, vacuum cleaners, refrigerators and cabinets, and air conditioning units. |do..... |do. |
| 47 | Metal molds for use with foundry, plaster working, rubber working, plastic working, glass working, and similar machinery. |do..... | Other manufacturing. |
| 48 | Industrial patterns..... |do..... |do. |
| 49 | Coca fountain and beer dispensing equipment..... |do..... |do. |
| 50 | Picker sticks..... |do..... | Lumber and wood products, except furniture. |
| 51 | Bicycle and motorcycle drive chains..... |do..... | Transportation equipment. |
| 52 | Gun data computers..... | Machinery, except electrical and transportation equipment..... | Other manufacturing. |
| 53 | Machine shops, repair only..... |do..... |do. |
| 54 | Hair clippers for animal use..... |do..... | Fabricated metal products, except machinery and transportation equipment. |
| 55 | Nonelectric commercial cooking and food warming equipment..... |do..... |do. |
| 56 | Electric razors..... | Electrical machinery, equipment, and supplies..... |do. |
| 57 | Nonelectric household cooking equipment and space-heating water heaters..... |do..... |do. |
| 58 | Lightning rods..... |do..... |do. |
| 59 | Lighting fixtures; headlight fixtures for motor vehicle, locomotives, etc. |do..... |do. |
| 60 | All sewing machines and household laundry equipment, vacuum cleaners, refrigerator, freezers, dishwashers, and nonelectric appliances not elsewhere classified. |do..... | Machinery, except transportation equipment and electrical. |
| 61 | Electrocardiographs..... |do..... | Other manufacturing. |
| 62 | Rocket motors..... | Transportation equipment..... | Machinery, except transportation equipment and electrical. |
| 63 | Aircraft power transmission equipment; aircraft engine gear..... |do..... |do. |
| 64 | Air and vacuum railway brakes..... |do..... |do. |
| 65 | Air and vacuum motor vehicle brakes..... |do..... |do. |
| 66 | Fire valve cores..... |do..... |do. |
| 67 | Motor vehicle bearings, except ball and roller..... |do..... |do. |
| 68 | Laboratory scales and balances..... | Other manufacturing..... |do. |
| 69 | Electric hearing aids..... |do..... | Electrical machinery and equipment. |
| 70 | Scientific and medical furniture, except hospital beds..... |do..... | Furniture and fixtures. |
| 71 | Looseleaf fillers, except printed..... |do..... | Printing, publishing, and allied industries. |
| 72 | Notebooks, composition books, memo books bound and unbound, except printed. |do..... |do. |
| 73 | Hydraulic brake fluid..... |do..... | Chemicals and allied products. |
| 74 | Synthetic sausage casings..... |do..... | Food and kindred products. |
| 75 | Rubber hard surface floor coverings..... |do..... | Textile-mill products. |
| 76 | Plastic window and door screens and rubber weather strip..... |do..... | Furniture and fixtures. |
| 77 | Boats, life rafts, and portions, nonrigid plastic..... |do..... | Transportation equipment. |
| 78 | Linoleum, asphalt-fel-fact, and other hard surface floor coverings (except cork and rubber). |do..... | Textile-mill products. |
| 79 | Hair clippers for human use..... |do..... | Fabricated metal products, except machinery and transportation equipment. |
| 80 | Cutlery, other than silver, nickel silver, pewter, or plastic, and entirely of metal. |do..... |do. |

INDUSTRIAL GROUPS, 1958-59 AND 1957-58—SOLE PROPRIETORSHIPS AND PARTNERSHIPS

INDUSTRIES WHICH WERE RECLASSIFIED FROM ONE INDUSTRIAL GROUP IN 1957-58 TO ANOTHER GROUP IN 1958-59—Continued

| | Industry | 1958-59 group in which classified | 1957-58 group in which classified |
|-----|---|---|---|
| 81 | Stencil machines (marking devices)..... | Other manufacturing..... | Machinery, except transportation equipment and electrical. |
| 82 | Coin-operated amusement and gaming machines..... |do..... |do..... |
| 83 | Contract mail carriers..... | Trucking, local and long distance..... | Other business services. |
| 84 | Automobile repair shops for common or contract passenger carriers..... | Other transportation..... | Automobile repair services and garages. |
| 85 | Aircraft repair, except on a factory basis..... |do..... | Other repair services. |
| 86 | Commission merchants..... | [Classified by type of merchandise]..... | Other wholesale trade; commission merchants. |
| 87 | Wiping rags..... | Other wholesalers..... | Textile-mill products. |
| 88 | Book mail order houses..... | General merchandise (retail)..... | Books and stationery stores. |
| 89 | Merchandise vending machine operators, except music, amusement, and gaming..... |do..... | [Classified by type of merchandise.] |
| 90 | Direct selling organizations..... |do..... |do..... |
| 91 | Music stores..... | Furniture, home furnishings, and equipment (retail)..... | Other retail trade. |
| 92 | Custom made furniture and cabinet work..... |do..... |do..... |
| 93 | Awnings, retail..... | Other retail stores..... | Furniture and house furnishings (retail). |
| 94 | Self-service laundries..... | Laundries, laundry services, and cleaning and dyeing plants..... | Other personal services. |
| 95 | Genealogical investigation services..... | Other personal services..... | Other business services. |
| 96 | Coin-operated scales..... |do..... | Other amusements and recreational services. |
| 97 | Mail advertising services..... | Advertising..... | Other business services. |
| 98 | Rebuilding and retreading tires for the trade..... | Automobile repair shops..... | Other manufacturing. |
| 99 | Gun and lock parts made to individual order..... | Repair services, except automobile..... | Other retail trade. |
| 100 | Children's and professional dancing schools..... | Amusement and recreation services, except motion pictures..... | Educational services. |
| 101 | Accounting, auditing, and bookkeeping services..... | (Shown separately; not included in subtotal for business services.) | Accounting, auditing and bookkeeping services (included in subtotal for business services). |

INDUSTRIAL GROUPS, 1958-59 AND 1957-58—CORPORATIONS

INDUSTRIES WHICH WERE RECLASSIFIED FROM ONE INDUSTRIAL GROUP IN 1957-58 TO ANOTHER GROUP IN 1958-59

| | Industry | 1958-59 group in which classified | 1957-58 group in which classified |
|----|--|--|--|
| 1 | Sidewalk construction..... | Special trade contractors..... | General contractors other than buildings. |
| 2 | Zirconium ore mining..... | Metal mining..... | Nonmetallic mining and quarrying. |
| 3 | Anthracite mining..... | Mining and quarrying of nonmetallic minerals, and anthracite mining. | Anthracite mining. |
| 4 | Flavoring extracts and flavoring sirups, not elsewhere classified (e.g., food colorings, except synthetics, and beverage and fruit juice concentrates)..... | Beverage industries..... | Food and kindred products. |
| 5 | Combined processing and wholesale distribution of fluid milk; wholesale milk pasteurizers..... | Food and kindred products..... | Other wholesalers. |
| 6 | Combined processing and retail distribution of fluid milk; retail milk pasteurizers..... |do..... | Retail: Food. |
| 7 | Fresh fish packagers..... |do..... | Other wholesalers. |
| 8 | Shucking and packing oysters..... |do..... |do. |
| 9 | Manufacturing bakery products for home service delivery..... |do..... | Retail: Food. |
| 10 | Vegetable and animal oils and fats, except fatty acids..... |do..... | Chemicals and allied products. |
| 11 | Shrinking and sponging of cloth for the trade..... | Textile mill products..... | Apparel and products made from fabrics. |
| 12 | Converters of knit goods..... |do..... | Other wholesalers. |
| 13 | Apparel converters..... | Apparel and other finished products made from fabrics and similar materials. |do. |
| 14 | Hats (except cloth and millinery, including men's and boys' hats, fur-felt, wool-felt, and straw hat bodies, and hatters' fur). |do..... | Textile-mill products. |
| 15 | Parachutes..... |do..... | Transportation equipment, except motor vehicles. |
| 16 | Cork hard surface floor coverings..... | Lumber and wood products, except furniture..... | Textile-mill products. |
| 17 | Cork products..... |do..... | Other manufacturing. |
| 18 | Wood door and window screens and wood weather strip..... |do..... | Furniture and fixtures. |
| 19 | Booming, towing, and driving of timber..... |do..... | Transportation. |
| 20 | Sanitary napkins..... | Paper and allied products..... | Scientific instruments; photographic equipment; watches, clocks. |
| 21 | Loose leaf fillers, except printed..... |do..... | Printing, publishing, and allied industries. |
| 22 | Notebooks; composition books; memo books bound and/or ruled, except printed..... |do..... |do. |
| 23 | Playing cards..... | Printing, publishing, and allied industries..... | Paper and allied products. |
| 24 | Alkali metals; potassium metal; metallic sodium; calcium metal..... | Chemicals and allied products..... | Primary metal industries. |
| 25 | Pierworks and pyrotechnics..... |do..... | Other manufacturing. |
| 26 | Highway, marine, and railroad fuses..... |do..... |do. |
| 27 | Hydraulic brake fluid..... | Petroleum refining and related industries..... | Chemicals and allied products. |
| 28 | Synthetic sausage casings..... | Rubber and miscellaneous plastics products..... | Food and kindred products. |
| 29 | Rubber hard surface floor coverings..... |do..... | Textile-mill products. |
| 30 | Plastic window and door screens and rubber weather strip..... |do..... | Furniture and fixtures. |
| 31 | Miscellaneous plastics products..... |do..... | Other manufacturing. |
| 32 | Boats, life rafts, and pontoons, nonrigid; plastic..... |do..... | Transportation equipment, except motor vehicles. |
| 33 | Musical instrument cases; jewelry boxes and cases, any material..... | Leather and leather products..... | Other manufacturing. |
| 34 | Patent leather..... |do..... | Textile-mill products. |
| 35 | Leather washers..... | Stone, clay, and glass products..... | Leather and products. |
| 36 | Optical glass..... |do..... | Scientific instruments; photographic equipment; watches, clocks. |
| 37 | Ready mixed concrete..... |do..... | Trade: Wholesale. |
| 38 | Powder metallurgy..... | (Classified by type of product)..... | Machinery, except transportation equipment and electrical. |
| 39 | Detinning of scrap..... | Primary metal industries..... | Chemicals and allied products. |
| 40 | Coke ovens..... |do..... | Petroleum and coal products. |
| 41 | Nails and spikes..... |do..... | Fabricated metal products, except ordnance, machinery, and transportation equipment. |
| 42 | Aluminum foil..... |do..... |do. |
| 43 | Insulated wire and cable..... |do..... | Electrical machinery and equipment. |
| 44 | Metal window and door screens, screen frames, and weather strip..... | Fabricated metal products (including ordnance, except machinery and transportation equipment). | Furniture and fixtures. |
| 45 | Metal flamps..... |do..... | Machinery, except transportation equipment and electrical. |
| 46 | Blow torches..... |do..... |do. |
| 47 | Calking guns..... |do..... |do. |
| 48 | Mechanical stokers..... |do..... |do. |
| 49 | Heat exchangers, industrial..... |do..... |do. |
| 50 | Metal dowel pins..... |do..... |do. |
| 51 | Regulators (steam fittings); valves and fitting, except plumbers' brass goods; pipe elbows and nipples fabricated from purchased pipe; fabricated pipe and fittings..... |do..... |do. |
| 52 | Electric soldering irons..... |do..... | Electrical machinery and equipment. |
| 53 | Electric domestic steam heat apparatus..... |do..... |do. |
| 54 | Ordnance and accessories..... |do..... | Ordnance and accessories. |
| 55 | Vehicle clutches, except automobile..... | (Classified by type of vehicle)..... | Fabricated metal products, except machinery and transportation equipment. |
| 56 | Steam, gas, and hydraulic turbine generator sets..... | Machinery, except electrical and transportation equipment. | Electrical machinery and equipment. |
| 57 | Dielectric heating units for furnace and ovens..... |do..... |do. |
| 58 | Commercial and industrial electrical appliances, except laundry equipment, sewing machines, vacuum cleaners, refrigerator and cabinets, and air conditioning units..... |do..... |do. |
| 59 | Metal molds for use with foundry, plaster working, rubber working, plastic working, glass working, and similar machinery..... |do..... | Other manufacturing. |
| 60 | Industrial patterns..... |do..... |do. |
| 61 | Soda fountain and beer dispensing equipment..... |do..... |do. |
| 62 | Picker sticks..... |do..... | Lumber and wood products, except furniture. |
| 63 | Bicycle and motorcycle drive chains..... |do..... | Transportation equipment, except motor vehicles. |
| 64 | Gun data computers..... |do..... | Ordnance and accessories. |
| 65 | Machine shops, repair only..... |do..... | Miscellaneous repair services, hand trades. |
| 66 | Hair clippers for animal use..... |do..... | Fabricated metal products, except ordnance, machinery, and transportation equipment. |
| 67 | Nonelectric commercial cooking and food warming equipment..... |do..... |do. |
| 68 | Electric razors..... | Electrical machinery, equipment, and supplies..... |do. |
| 69 | Nonelectric household cooking equipment and domestic water heaters..... |do..... |do. |
| 70 | Lightning rods..... |do..... |do. |
| 71 | Lighting fixtures; headlight fixtures for motor vehicles, locomotives, etc..... |do..... |do. |
| 72 | All sewing machines and household laundry equipment, vacuum cleaners, refrigerators, freezers, dishwashers, and nonelectric appliances, not elsewhere classified..... |do..... | Machinery, except transportation equipment and electrical. |
| 73 | Electrocardiographs..... |do..... | Scientific instruments; photographic equipment; watches, clocks. |
| 74 | Rocket motors..... | Transportation equipment, except motor vehicles..... | Machinery, except transportation equipment and electrical. |
| 75 | Aircraft power transmission equipment; aircraft engine gear..... |do..... |do. |
| 76 | Air and vacuum railway tracks..... |do..... |do. |
| 77 | Air and vacuum motor vehicle tracks..... | Motor vehicles and motor vehicle equipment..... |do. |
| 78 | Tire valve cores..... |do..... |do. |

INDUSTRIAL GROUPS, 1958-59 AND 1957-58—CORPORATIONS

INDUSTRIES WHICH WERE RECLASSIFIED FROM ONE INDUSTRIAL GROUP IN 1957-58 TO ANOTHER GROUP IN 1958-59—Continued

| | Industry | 1958-59 group in which classified | 1957-58 group in which classified |
|-----|--|---|---|
| 79 | Motor vehicle bearings, except ball and roller..... | Motor vehicles and motor vehicle equipment..... | Machinery, except transportation equipment and electrical. |
| 80 | Laboratory scales and balances..... | Professional, scientific and controlling instruments; photographic and optical goods; watches and clocks. |do. |
| 81 | Electric bearing aids..... |do. | Electrical machinery and equipment. |
| 82 | Scientific and medical furniture, except hospital beds..... |do. | Furniture and fixtures. |
| 83 | Rubber ear and nose plugs..... |do. | Rubber products. |
| 84 | Limestone, asphalted-felt-base, and other hard surface floor coverings (except cork and rubber). | Other manufacturing industries..... | Textile-mill products. |
| 85 | Hair clippers for human use..... |do. | Fabricated metal products, except tinware, machinery, and transportation equipment. |
| 86 | Cutlery other than silver, nickel silver, pewter, or plated, made entirely of metal. |do. |do. |
| 87 | Stencil machines (marking devices)..... |do. | Machinery, except transportation equipment and electrical. |
| 88 | Coin-operated amusement and gaming machines..... |do. |do. |
| 89 | Automobile repair shops for common or contract passenger carriers. | Transportation..... | Automotive repair services and garages. |
| 90 | Contract mail carriers..... |do. | Business services. |
| 91 | Aircraft repair, except on a factory basis..... |do. | Miscellaneous repair services, hand trades. |
| 92 | Combination electric and gas companies and systems (when primary source of receipts cannot be determined). | Electric and gas companies and systems..... | Other public utilities. |
| 93 | Commission merchants..... | [Classified by type of merchandise]..... | Commission merchants (wholesale trade). |
| 94 | Wiping rags..... | Other wholesalers..... | Textile-mill products. |
| 95 | Book mail order houses..... | General merchandise..... | Other retail trade. |
| 96 | Merchandise vending machine operators, except music, amusement, and gaming. |do. | [Classified by type of merchandise.] |
| 97 | Direct selling organizations..... |do. |do. |
| 98 | Custom dressmaking shops..... | Retail trade: Apparel and accessories..... | Personal services. |
| 99 | Music stores..... | Retail trade: Furniture, home furnishings, and equipment. | Other retail trade. |
| 100 | Custom-made furniture and cabinet work..... |do. |do. |
| 101 | Awnings, retail..... | Other retail stores..... | Retail: Furniture and house furnishings. |
| 102 | Drug stores..... |do. | Drug stores. |
| 103 | Genealogical investigation services..... | Other personal services..... | Business services. |
| 104 | Coin-operated scales..... |do. | Amusement, except motion pictures. |
| 105 | Rebuilding and retreading tires for the trade..... | Automobile repair, service, and garage..... | Rubber products. |
| 106 | Gun and lock parts made to individual order..... | Repair services, except auto mobile..... | Other retail trade. |
| 107 | Children's and professional dancing schools..... | Amusement and recreation services, except motion pictures. | Other services, including schools. |
| 108 | Accounting, auditing, and bookkeeping services..... | Other services..... | Business services. |

***Facsimiles of
Forms Used,
1958***

FACSIMILES OF FORMS USED, 1958

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[SOLE PROPRIETORSHIPS]

| | | |
|---|--|-------------|
| SCHEDULE C (Form 1040) | U. S. Treasury Department—Internal Revenue Service PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Compute Social Security Self-Employment Tax on Page 3) | 1958 |
|---|--|-------------|

Attach this schedule to your Income Tax Return, Form 1040 — Partnerships, Joint Ventures, Etc., Must File On Form 1065

For Calendar Year 1958, or other taxable year beginning _____, 1958, and ending _____, 195

Name as shown on page 1, Form 1040 _____

If you had more than one business, or husband and wife had separate businesses, a separate page 1 of Schedule C must be completed for each business.

A. Principal business activity: _____
 (See instructions, page 2) (Retail trade, wholesale trade, lawyer, etc.) (Principal product or service)

B. Business name: _____

C. Business location: _____
 (Number and street or rural route) (City or post office) (County) (State)

D. Did you file an Employer Quarterly Tax Return, Form 941, for any quarter of 1958? ☐ Yes ☐ No. **E.** Employer's Identification Number, if any _____ **F.** Is this business within the legal boundaries of a municipality? ☐ Yes ☐ No.

G. Did you own this business on December 31, 1958? ☐ Yes ☐ No. **H.** How many months in 1958 did you own this business? _____

| | | |
|---|----|---|
| 1. Total receipts \$ _____, less allowances, rebates, and returns \$ _____ | \$ | ✓ |
| 2. Inventory at beginning of year _____ | \$ | |
| 3. Merchandise purchased \$ _____, less any items withdrawn from business for personal use \$ _____ | | |
| 4. Cost of labor (do not include salary paid to yourself) _____ | | |
| 5. Material and supplies _____ | | |
| 6. Other costs (explain in Schedule C-2) _____ | | |
| 7. Total of lines 2 through 6 _____ | \$ | ✓ |
| 8. Inventory at end of year _____ | | |
| 9. Cost of goods sold (line 7 less line 8) _____ | | |
| 10. Gross profit (line 1 less line 9) _____ | \$ | |
| OTHER BUSINESS DEDUCTIONS | | |
| 11. Salaries and wages not included on line 4 (exclude any paid to yourself) _____ | \$ | |
| 12. Rent on business property _____ | | |
| 13. Interest on business indebtedness _____ | | |
| 14. Taxes on business and business property _____ | | |
| 15. Losses of business property (attach statement) _____ | | |
| 16. Bad debts arising from sales or services _____ | | |
| 17. Depreciation (explain in Schedule C-1) _____ | | ✓ |
| 18. Repairs (explain in Schedule C-2) _____ | | |
| 19. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) _____ | | |
| 20. Amortization (attach statement) _____ | | |
| 21. Other business expenses (explain in Schedule C-2) _____ | | |
| 22. Total of lines 11 through 21 _____ | | |
| 23. Net profit (or loss) (line 10 less line 22). Enter here; on line 24, page 3, and on line 8, page 1, Form 1040. \$ _____ | \$ | ✓ |

Schedule C-1. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 17

| 1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property | 2. Date acquired | 3. Cost or other basis | 4. Depreciation allowed (or allowable) in prior years | 5. Method of computing depreciation | 6. Rate (%) or life (years) | 7. Depreciation for this year |
|---|------------------|------------------------|---|-------------------------------------|-----------------------------|-------------------------------|
| | | \$ | \$ | | | \$ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Schedule C-2. EXPLANATION OF LINES 6, 18, AND 21

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|----------|-------------|--------|----------|-------------|--------|
| | | \$ | | | \$ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

INSTRUCTIONS

Page 1

If you owned a business, or practiced a profession, you must fill in separate Schedule C on other side and enter the net profit (or loss) on line 8, page 1, Form 1040.

Separate Schedule C should include income from (1) sale of merchandise, or products of manufacturing, mining, and construction; (2) business service; and (3) professional service. In general, you should report any income in the earning of which you have incurred expenses for material, labor, supplies, and the like.

All farmers should use separate Schedule F (Form 1040) to report their farm income whether reporting on the cash or accrual method.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 4.

Item A—Business Activity.—State the general classification of business activity, as well as the principal product or service. For example, "Wholesale food," "Retail men's apparel," "Manufacture of upholstered wooden household furniture," "Transportation by truck," "Broker, real estate," "Contractor—carpenter work," "Physician," etc. Do not use such terms as "partnership," "owner," "student," etc. The "principal business activity" is the one which accounts for the largest percentage of your total receipts.

Item C—Business Location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Total Receipts.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

If you have dividend income from stocks held by you in the ordinary course of carrying on your trade or business, such dividends must be considered together with your dividends from stocks regularly held for investment purposes in computing your dividend exclusion and credit on pages 3 and 4, Form 1040.

Installment Sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1955, 1956, 1957, and 1958 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The usual methods of valuing inventory are (a) cost or (b) cost or market whichever is lower. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D. C. Application for permission to change the method of valuing inventories must be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. You should enter the letters "C" or "M" immediately before the amount column if inventories are valued either at cost, or at cost or market whichever is lower.

Other methods of valuing inventories of material or merchandise are provided for dealers in securities, for farmers, for miners, for manufacturers who produce more than one product from a single process, and for retail merchants using the "retail method."

A special method based on cost, LIFO, is allowable only if you file an application on Form 970 with your return for the first year used. The requirements for adopting and using the LIFO method are set forth on Form 970. Thereafter, you must attach a separate schedule showing: (a) a summary of all inventories; (b) with respect to inventories computed under the LIFO method, the computation of quantities and cost by acquisition levels.

OTHER BUSINESS DEDUCTIONS

Line 11—Salaries and Wages.—Enter all salaries and wages not included as "Cost of Labor" in "Cost of Goods Sold." Do not deduct any salary or wages for your own services or services of others not performed in connection with your business.

Line 12—Rent on Business Property.—Rents paid or accrued on business property in which you have no equity are deductible. Do not include rent for a building, or any part thereof, which you occupy solely for residential purposes.

Line 13—Interest on Business Indebtedness.—Interest on business indebtedness to others is deductible. Do not include interest to yourself on capital invested in or advanced to the business.

Line 14—Taxes on Business and Business Property.—Include taxes paid or accrued on business property or incurred in carrying on your business. Federal import duties and Federal excise and stamp taxes are deductible if paid or incurred in carrying on a trade or business. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, as for paving, sewers, front foot benefits, etc.

Line 15—Losses of Business Property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 16—Bad Debts Arising From Sales or Services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 17—Depreciation and Obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, especially on new property acquired or constructed after December 31, 1953, see depreciation section in the instructions for Form 1040.

If a deduction is claimed on account of depreciation, fill in Schedule C-1. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. The value or cost of land must not be included in this schedule, and where land and buildings were purchased for a lump sum, the cost of the building subject to depreciation must be established. The adjusted property accounts and the accumulated depreciation shown in the schedule should be reconciled with those accounts as reflected on your books.

Line 18—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, and equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Depletion of Mines, Oil and Gas Wells, Timber, Etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date, setting forth in full a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (See sections 615 and 616 of the Internal Revenue Code of 1954 for election to capitalize or deduct expenditures for exploration and development of mineral properties.)

Line 20—Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of (a) any emergency facility with respect to which the Government has issued a certificate of necessity, or (b) a grain storage facility, a statement of the pertinent facts should be filed with your return. (See sections 168 and 169 of the Internal Revenue Code of 1954.)

For the election to amortize research or experimental expenditures not subject to depreciation or depletion, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 21—Other Business Expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Any deduction claimed should be explained in Schedule C-2. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net Operating Loss Deduction.—Any net operating loss deduction should be applied as an adjustment of the amount entered on line 11, page 1, Form 1040. See instructions for Form 1040 and submit computation.

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX
(See Instructions—Page 4)

- ▶ If you had wages of \$4,200 or more which were subject to the deduction for social security, do not fill in this page.
▶ Complete only one page 3; if you had more than one business, combine profits (or losses) from all of your businesses on this page.
▶ Each self-employed person must file a separate schedule. See instructions, page 4, for joint returns and partnerships.

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

| | | | |
|--|----|-------|----|
| 24. Net profit (or loss) shown on line 23, page 1 (Enter combined amount if more than one business) | \$ | | |
| 25. Add to net profit (or subtract from net loss) losses of business property shown on line 15, page 1 | | | |
| 26. Total (or difference) | \$ | | |
| 27. Net income (or loss) from excluded services or sources included on line 26 (See "Exclusions," page 4) | | | |
| Specify excluded services or sources | | | |
| 28. Net earnings (or loss) from self-employment— | | | |
| (a) From business (line 26 less any amount on line 27) | \$ | | |
| (b) From partnerships, joint ventures, etc. (other than farming) | | | |
| (c) From service as a minister, member of a religious order, or a Christian Science practitioner | | | |
| Enter only if you elect Social Security coverage by filing Form 2031 (See instructions, page 4). | | | |
| (d) From farming reported on line 12 or 13, separate Schedule F (Form 1040) | | | |
| 29. Total net earnings (or loss) from self-employment reported on line 28. Enter here and on line 6 below | \$ | | |
| (If line 29 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.) | | | |
| 30. The largest amount subject to social security self-employment tax is | \$ | 4,200 | 00 |
| (\$4,800 for years ending after December 31, 1958) | | | |
| 31. Less: Total wages, subject to deduction for social security, paid to you during the taxable year. (For wages reported on Form W-2, see "F. I. C. A. Wages" box.) Enter here and on line 7, below | | | |
| 32. Balance (line 30 less line 31) | \$ | | |
| 33. Self-employment income—line 29 or 32, whichever is smaller. Enter here and on line 8, below | \$ | | |
| 34. Self-employment tax—take 3⅜% of the amount on line 33. (You can do this by multiplying the amount on line 33 by .03375.) Enter this amount here and on line 15, page 1, Form 1040 | \$ | | |

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately and completely**, but do not detach.

SCHEDULE SE (Form 1040)
U. S. Treasury Department
Internal Revenue Service

U. S. REPORT OF SELF-EMPLOYMENT INCOME
For Crediting to Your Social Security Account

1958

| | | |
|--|--|---|
| Indicate year covered by this return (even though income was received only in part of year): 1. <input type="checkbox"/> Calendar year 1958 <input type="checkbox"/> Other taxable year beginning 1958, ending If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other. | | PLEASE DO NOT WRITE IN THIS SPACE |
| 2. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery Store, Restaurant, etc.) | | |
| 3. BUSINESS ADDRESS (Number and Street, City or Post Office, Postal Zone Number, State) | | |
| 4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW | | ENTER TOTAL EARNINGS FROM SELF-EMPLOYMENT SHOWN ON LINE 29 ABOVE.. \$ |
| PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD | | |
| 5. PRINT OR TYPE HOME ADDRESS (Number and Street or Rural Route) (City or Post Office, Postal Zone Number, State) | | |
| | | 6. ENTER WAGES, IF ANY, SHOWN ON LINE 31 ABOVE..... \$ |
| | | 7. ENTER AMOUNT SHOWN ON LINE 33 ABOVE..... \$ |

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 4

In general, every individual deriving self-employment income during the taxable year of \$400, or more, from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 24 through 34. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, Members of Religious Orders, and Christian Science Practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above, retroactively to 1956 for social security purposes. If you wish to be covered, do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete page three of this schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election. This also applies to persons who have assumed that by paying the self-employment tax as shown in Schedule C they were covered for social security purposes. If a Form 2031 was not filed, one should now be filed.

Ministers, and others mentioned above, who desire coverage shall, in addition to their other items of income for 1958 and subsequent years, include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

Farm income.—Farmers report farm income and net income from self-employment from farming on separate Schedule F (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 27 to exclude any such amounts reported on page 1 that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income from the performance of service as:

- (a) a public official, including a notary public;
- (b) an employee or employee representative under the railroad retirement system; or
- (c) an employee.

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Schedule G of Form 1040. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of farm products on his land. Such income represents farm earnings and should be reported on separate Schedule F (Form 1040).

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on Schedule C.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form

by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Schedules A and B of Form 1040.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be applied as an adjustment of the amount shown on line 11, page 1, of Form 1040.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one page 3 of this form, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 3 of Schedule C (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, a separate Schedule C must be attached for each. In such cases the total of amounts shown on line 23 of each separate schedule should be entered on line 8, page 1, Form 1040, and the aggregate self-employment tax (line 34) should be entered on line 15, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on Partnerships below.)

If separate income tax returns are filed by husband and wife, a complete Schedule C should be attached to the return of the one with self-employment income. Community income included on such a schedule must be allocated between the two returns (on line 8, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Schedule H, page 3 of Form 1040, for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 28(b), page 3, of this form (except that farm partnership earnings are to be reported on line 11(b), separate Schedule F (Form 1040) rather than on line 28(b) of this schedule).

Note. If a member of a continuing partnership dies after August 28, 1958, a pro rata share of the partnership's ordinary income (or loss) for its current year must be included in the partner's net earnings from self-employment. The rule may also apply for deaths occurring after 1955 and before August 29, 1958. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of page 3 of Schedule C, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns, Form 1040, are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had net earnings from self-employment, a separate Schedule SE must be filed by each.

[SOLE PROPRIETORSHIPS]

| | | |
|---|--|-------------|
| SCHEDULE F (Form 1040) | U. S. Treasury Department—Internal Revenue Service SCHEDULE OF FARM INCOME AND EXPENSES (Compute Social Security Self-Employment Tax on page 3) Attach this schedule to your Income Tax Return, Form 1040 | 1958 |
|---|--|-------------|

For Calendar Year 1958, or other taxable year beginning _____, 1958, and ending _____, 195

Name and Address as shown on page 1, Form 1040

FARM INCOME FOR TAXABLE PERIOD—CASH RECEIPTS AND DISBURSEMENTS METHOD
 (Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040).
 Report sales of other livestock in the applicable column below.)

| SALES OF LIVESTOCK AND PRODUCE RAISED | | | | | OTHER FARM INCOME | |
|---|----------|-----------|------------------------|----------|-------------------|-------------------------------|
| Kind | Quantity | 1. Amount | Kind | Quantity | 2. Amount | 3. Amount |
| Cattle | | \$ | Dairy products | | \$ | Mdse. rec'd for produce |
| Horses | | | Eggs | | | Machine work |
| Mules | | | Meat products | | | Breeding fees |
| Sheep | | | Poultry, dressed | | | Wood and lumber |
| Swine | | | Wool | | | Other forest products |
| Poultry | | | Honey | | | Agricultural program pay- |
| Bees | | | Sirup and sugar | | | ments |
| Grain | | | Other (specify): | | | Patronage dividends, rebates |
| Hay | | | | | | or refunds |
| Cotton | | | | | | Other (specify): |
| Tobacco | | | | | | |
| Vegetables | | | | | | |
| Fruits and nuts | | | | | | |
| Total of Columns 1, 2, and 3. Enter here and on line 1 of summary below | | | | | | \$ |

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

| a. Description | b. Date acquired | c. Gross sales price | d. Cost or other basis | e. Profit (or loss) |
|--|------------------|----------------------|------------------------|---------------------|
| | | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| Total (enter on line 2 of summary below) | | | | \$ |

FARM EXPENSES FOR TAXABLE YEAR (See Instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

| Items | 1. Amount | Items | 2. Amount | Items | 3. Amount |
|--|-----------|-------------------------------|-----------|-----------------------------|-----------|
| Labor hired | \$ | Veterinary, medicine | \$ | Freight, trucking | \$ |
| Feed purchased | | Gasoline, fuel, oil | | Automobile upkeep | |
| Seed, plants purchased | | Storage, warehousing | | Amortization | |
| Machine hire | | Taxes | | Conservation expenses | |
| Supplies purchased | | Insurance | | Other farm expenses | |
| Repairs, maintenance | | Farm interest | | (specify): | |
| Breeding fees | | Utilities | | | |
| Fertilizers, lime | | Rent of farm, pasturage | | | |
| Total of Columns 1, 2, and 3. Enter here and on line 4 of summary below (cash method) or line 6, page 2 (accrual method) | | | | | |

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

| | | | |
|---|----------|---|----------|
| 1. Sale of livestock and produce raised and other farm income | \$ | 4. Farm expenses (from above) | \$ |
| 2. Profit (or loss) on sale of purchased livestock and other purchased items | | 5. Depreciation (from page 2) | |
| 3. Gross Profits* | \$ | 6. Other farm deductions (specify): | |
| | | 7. Total Deductions | \$ |
| 8. Net farm profit (or loss) (line 3 minus line 7). Enter here, on line 11, page 3 of this schedule, and on line 9, page 1, Form 1040 | | \$ | |

* Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 3.)

659-16-74554-1

Page 2

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column.)

SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

*Use this amount for optional method of computing net earnings from self-employment. (See line 13 page 3.)

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS
(For social security)
(See instructions—Page 4)

- ▶ If you had wages of \$4,200 or more which were subject to the deduction for social security, do not fill in this page.
 ▶ Each self-employed person must file a separate schedule. See instructions, page 4, for joint returns and partnerships.
 ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 11 and 12 (line 13, if applicable), and use separate Schedule C to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 28(d) of separate Schedule C (Form 1040).

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 13, below) by a farmer whose GROSS profits are \$1,800 or less, or whose GROSS profits are more than \$1,800 and NET earnings are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 11 and 12.

- 11.** Net farm profit (or loss) from:
- (a) Line 8, page 1 (cash method), or line 10, page 2 (accrual method) \$
- (b) Farm partnerships \$
- 12.** Net earnings from self-employment from farming. Total of line 11 (a) and (b). Enter here and on line 6 below. \$
- Computation Under Optional Method**
- 13.** If gross profits from farming (see note below) are:
- (a) Not more than \$1,800, enter two-thirds of the gross profits } \$
- (b) More than \$1,800 and the amount on line 12 above is less than \$1,200, enter \$1,200 }

NOTE.—Gross profits from farming are the total of the gross profits on line 3, page 1 (cash method), or line 5, page 2 (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 4.

If line 12 (or line 13, if used) is under \$400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

- 14.** The largest amount subject to social security self-employment tax is \$ 4,200 00
 (\$4,800 for years ending after December 31, 1958)
- 15.** Less: Total wages, subject to deduction for social security, paid to you during the taxable year. (For wages reported on Form W-2, see "F. I. C. A. Wages" box.)
 Enter here and on line 7, below \$
- 16.** Balance (line 14 less line 15) \$
- 17.** Self-employment income. Enter here your choice of:
EITHER (1) the smaller of line 12 or 16 **OR** (2) the smaller of line 13 or 16. Enter here and on line 8 below. \$
- 18.** Self-employment tax—take 3⅜% of the amount on line 17. (You can do this by multiplying the amount on line 17 by .03375.) Enter this amount here and on line 15, page 1, Form 1040 \$

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely, but do not detach.

SCHEDULE SE (Form 1040)
U. S. Treasury Department
Internal Revenue Service

U. S. REPORT OF SELF-EMPLOYMENT INCOME
For Crediting to Your Social Security Account

1958

| | | | |
|---|--|---|--|
| Indicate year covered by this return (even though income was received only in part of year): <input type="checkbox"/> Calendar year 1958 <input type="checkbox"/> Other taxable year beginning _____ 1958, ending _____ 1. If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other. | | PLEASE DO NOT WRITE IN THIS SPACE | |
| 2. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.) | | | |
| 3. FARM ADDRESS (Rural Route, Post Office, State) | | | |
| 4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW | | ENTER AMOUNTS, IF ANY, SHOWN ON 6. LINE 12 ABOVE.. \$ LINE 13 ABOVE.. \$ 7. ENTER WAGES, IF ANY, SHOWN ON LINE 15 ABOVE.. \$ 8. ENTER AMOUNT SHOWN ON LINE 17 ABOVE.. \$ | |
| 5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD | | | |
| PRINT OR TYPE HOME ADDRESS (Number and Street, or Rural Route) (City or Town, Postal Zone Number, State) | | | |

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 3 for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross income for the year from farming is not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross income from farm self-employment is more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedule F (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of the farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of this schedule. "Material participation" means the taking of an important part in the actual production or in the making of management decisions.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 3 of Schedule C. Fill in only lines 11 through 13 on page 3 of Schedule F.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 3 of this schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F, or a separate Schedule C, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 8 or 9, on page 1, Form 1040, and the combined self-employment tax should be entered on line 15, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, a complete Schedule F or Schedule C, whichever is appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 8 or line 9, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Schedule H, page 3, of Form 1040 for income tax purposes, and on line 11 (b), page 3, of separate Schedules F for self-employment tax purposes. (Use separate Schedule C, page 3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies after August 28, 1958, a pro rata share of the partnership's ordinary income (or loss) for its current year must be included in the partner's net earnings from self-employment. The rule may also apply for deaths occurring after 1955 and before August 29, 1958. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Schedule G of Form 1040. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D.

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be applied as an adjustment of the amount shown on line 11, page 1, Form 1040.

Other items.—Any other item of income or expense which was included in line 12 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 12 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 3 of Schedule F, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns, Form 1040, are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had net earnings from self-employment, a separate Schedule SE must be filed by each.

**INSTRUCTIONS
FOR
"SCHEDULE F
(FORM 1040)"**

**ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS
FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES**

1958

For the assistance of farmers, a separate Schedule F (Form 1040) is provided and should be used by all farmers for income tax and self-employment tax purposes.

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner of Internal Revenue, Washington 25, D. C., is received to change the method.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his gross income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) gross income received from all other sources. Such income should be reported on page 1 of Schedule F. The farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. The farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for the change shall first be secured from the Commissioner.

INCOME

All the farm income from whatever source must be reported in Schedule F. Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included in gross income.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not

considered received until the pledged commodities are sold. However, a farmer may elect to include in gross income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. However, such dividends in the form of certificates of indebtedness, revolving fund certificates, stock certificates, etc., which have no fair market value, and over which you have no control either as to the amount or time of receipt, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on non-business purchases are not included in income.

The following situations may be treated as involuntary conversions provided you purchase similar property within the replacement period (generally within one year after the year in which you first realize gain): (1) livestock which are destroyed by or on account of disease, or sold or exchanged because of disease, (2) land lying within an irrigation project which is sold or disposed of to meet acreage limitations under Federal reclamation laws, and (3) livestock (other than poultry) held for draft, breeding, or dairy purposes which are sold or exchanged solely on account of drought in excess of the number which would be sold under usual business practices.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 1 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in

the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.—Cost of grain, hay, silage, mill feeds, concentrates, and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.—Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Cost of repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Farm interest.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Automobile upkeep.—For automobiles used exclusively in farm operations, all expenses of operation, repair, and depreciation. For automobiles used both for farm and personal transportation, only that part of the expense which applies to the farm use may be deducted.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You

may not deduct expenditures for the construction, installation, or improvement of facilities which are subject to the allowance for depreciation or expenses which are deductible elsewhere.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock; it includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year which begins after December 31, 1953, and ends after August 16, 1954, for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the close of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of a grain storage facility, a statement of the pertinent facts should be filed with your return. (See section 169 of the Internal Revenue Code of 1954.)

Net operating loss deduction.—Any net operating loss deduction should be applied as an adjustment of the amount entered on line 11, page 1, Form 1040. See instructions for Form 1040 and submit computation.

FORM 1065
 U. S. Treasury Department
 Internal Revenue Service

U. S. PARTNERSHIP RETURN OF INCOME
 (To Be Filed Also by Syndicates, Pools, Joint Ventures, Etc.)
FOR CALENDAR YEAR 1958
1958

Do not write in space below

 or other taxable
 year beginning _____, 1958, and ending _____, 195

PLEASE TYPE OR PRINT PLAINLY

Name _____

Number and Street _____

City, town, postal zone number, county, State _____

Line and
Instruction No.**GROSS INCOME**

| | | |
|--|----------|---|
| 1. Gross receipts or gross sales..... | \$ _____ | ✓ |
| 2. Less: Returns, allowances, etc..... | \$ _____ | ✓ |
| 3. Inventory at beginning of year..... | \$ _____ | |
| 4. Merchandise purchased..... | _____ | |
| 5. Cost of labor (do not include salaries paid to partners)..... | _____ | |
| 6. Material and supplies..... | _____ | |
| 7. Other costs (Attach schedule)..... | _____ | |
| 8. Total of lines 3 through 7..... | _____ | ✓ |
| 9. Inventory at end of year..... | _____ | |
| 10. Cost of goods sold (line 8 less line 9)..... | _____ | ✓ |
| 11. Gross profit (line 2 less line 10)..... | \$ _____ | ✓ |

DEDUCTIONS

| | | |
|---|----------|---|
| 12. Salaries and wages (do not include amounts reported in line 5 or paid to partners)..... | \$ _____ | |
| 13. Payments to partners—salaries and interest..... | _____ | |
| 14. Rent..... | _____ | |
| 15. Interest (Schedule E)..... | _____ | |
| 16. Taxes (Schedule G)..... | _____ | |
| 17. Losses by fire, storm, shipwreck, or other casualty or theft (Attach statement)..... | _____ | |
| 18. Bad debts (Schedule H)..... | _____ | |
| 19. Repairs..... | _____ | |
| 20. Depreciation (Schedule I)..... | _____ | ✓ |
| 21. Amortization (Attach schedule)..... | _____ | |
| 22. Depletion of mines, oil and gas wells, timber, etc. (Attach schedule)..... | _____ | |
| 23. Other deductions authorized by law (Schedule J)..... | _____ | |
| 24. Total deductions (lines 12 through 23)..... | _____ | ✓ |
| 25. Net profit (or loss) (line 11 less line 24)..... | \$ _____ | ✓ |

OTHER INCOME

| | | |
|--|----------|-----|
| 26. Net farm profit (or loss) (Schedule F, Form 1040)..... | _____ | |
| 27. Income (or loss) from other partnerships, syndicates, etc. (Attach statement)..... | _____ | |
| 28. Nonqualifying dividends (See Instruction 28)..... | _____ | |
| 29. Interest (fully taxable)..... | _____ | |
| 30. Rents and royalties (Schedule B)..... | _____ | |
| 31. Net gain (or loss) from sale or exchange of property other than capital assets (from line 12, Separate Schedule D, Form 1065)..... | _____ | |
| 32. Other income (Schedule C)..... | _____ | |
| 33. Ordinary income (or loss) (Total of lines 25 through 32)..... | \$ _____ | (1) |

SIGNATURE AND VERIFICATION

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return.

(Signature of partner or member)

(Date)

I declare under the penalties of perjury that I prepared this return for the person(s) named herein; and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief, a true, correct, and complete return based on all the information relating to the matters required to be reported in this return of which I have knowledge.

(Individual or Firm Signature)

(Address)

(Date)

88-74672-1

^{1/}Presented as net profit for finance, insurance, and real estate.

| Name and address of organization | Amount | Name and address of organization | Amount |
|----------------------------------|--------|---|--------|
| | | | |
| | | | |
| | | | |
| | | Total (Enter in column 10, Schedule K)..... | |

Schedule B.—INCOME FROM RENTS AND ROYALTIES

[illegible][illegible][illegible]

| Explanation | Amount | Explanation | Amount |
|-------------|--------|---------------------------------------|--------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total (Enter on line 15, page 1)..... | |

[illegible]

| 1. Taxable year | 2. Net profit reported | 3. Sales on account | 4. Bad debts of organization if no reserve is carried on books | If organization carried a reserve | |
|-----------------|------------------------|---------------------|--|-----------------------------------|-----------------------------------|
| | | | | 5. Gross amount added to reserve | 6. Amount charged against reserve |
| 1955... | | | | | |
| 1956... | | | | | |
| 1957... | | | | | |
| 1958... | | | | | |

16-74072-1

[illegible]

Total (Enter on line 20, page 1)

[illegible]

Total (Enter on line 23, page 1).....

| 1. State name and address of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another internal revenue district, specify district | 2. Percent- age of time devoted to business | 3. Ordinary income (or loss) (line 33, page 1) |
|--|--|---|
| (a) _____ | | |
| (b) _____ | | |
| (c) _____ | | |
| (d) _____ | | |
| (e) _____ | | |
| Totals | | |

Totals.

| 4. Payments to partners—salaries and interest (line 13, page 1) | 5. Net short-term gain (or loss) from sale or exchange of capital assets (from line 3, Schedule D) | 6. Net long-term gain (or loss) from sale or exchange of capital assets (from line 6, Schedule D) | 7. Net gain (or loss) under section 1231 (from line 9, Schedule D) | 8. Qualifying dividends | 9. Partially tax-exempt interest less amortization |
|--|---|---|--|-------------------------|--|
| (a) . . . | | | | | |
| (b) . . . | | | | | |
| (c) . . . | | | | | |
| (d) . . . | | | | | |
| (e) . . . | | | | | |
| Totals | | | | | |

| 10. Contributions (from Schedule A) | | 11. Income specially allocated | 12. Deductions specially allocated | 13. Interest on tax-free covenant bonds upon which a Federal Tax was paid at source | 14. Income and profits taxes paid to a foreign country or United States possession | 15. Net earnings from self-employment (from line 10, Schedule N) |
|-------------------------------------|--|--------------------------------|------------------------------------|---|--|--|
| (a)... | | | | | | |
| (b)... | | | | | | |
| (c)... | | | | | | |
| (d)... | | | | | | |
| (e)... | | | | | | |
| Totals | | | | | | |

Form 1065-1958

Page 4

Schedule L.—BALANCE SHEETS

| ASSETS | Beginning of Taxable Year | | End of Taxable Year | |
|--|---------------------------|-------|---------------------|-------|
| | Amount | Total | Amount | Total |
| 1. Cash..... | | | | |
| 2. Notes and accounts receivable..... | | | | |
| (a) Less: Reserve for bad debts..... | | | | |
| 3. Inventories: | | | | |
| (a) Other than last-in, first-out..... | | | | |
| (b) Last-in, first-out..... | | | | |
| 4. Investments..... | | | | |
| 5. Buildings and other fixed depreciable assets..... | | | | |
| (a) Less: Accumulated depreciation and amortization..... | | | | |
| 6. Depletable assets..... | | | | |
| (a) Less: Accumulated depletion..... | | | | |
| 7. Land (net of any amortization)..... | | | | |
| 8. Intangible assets (amortizable)..... | | | | |
| (a) Less: Accumulated amortization..... | | | | |
| 9. Other assets (Attach schedule)..... | | | | |
| 10. Total Assets..... | | | | ✓ |
| LIABILITIES AND CAPITAL | | | | |
| 11. Accounts and notes payable..... | | | | |
| 12. Accrued expenses (Attach schedule)..... | | | | |
| 13. Mortgages payable..... | | | | |
| 14. Other liabilities (Attach schedule)..... | | | | |
| 15. Partners' capital accounts..... | | | | |
| 16. Total Liabilities and Capital..... | | | | |

Schedule M.—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

| | 1. Capital account at beginning of year | 2. Capital contributed during year | 3. Income not included in column 4 plus nontaxable income | 4. Ordinary income (or loss) from line 33, page 1 | 5. Losses not included in column 4, plus unallowable deductions | 6. Withdrawals and distributions | 7. Capital account at end of year |
|--------|---|------------------------------------|---|---|---|----------------------------------|-----------------------------------|
| (a)... | | | | | | | |
| (b)... | | | | | | | |
| (c)... | | | | | | | |
| (d)... | | | | | | | |
| (e)... | | | | | | | |

Schedule N.—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. (See Instruction for Schedule N)

| | |
|---|--|
| 1. Ordinary income increased by casualty losses (line 33 plus line 17, page 1). Do not include income received for the performance of services as a doctor of medicine..... | |
| 2. Add: Payments to partners—salaries and interest (line 13, page 1)..... | |
| 3. Net loss from sale or exchange of property other than capital assets (line 31, page 1)..... | |
| 4. Total..... | |
| 5. Less: Portion of line 27, page 1, which does not constitute net earnings from self-employment..... | |
| 6. Nonqualifying dividends (from line 28, page 1)..... | |
| 7. Interest (see Instruction)..... | |
| 8. Net rentals from real estate..... | |
| 9. Net gain from sale or exchange of property other than capital assets (line 31, page 1)..... | |
| 10. Net earnings from self-employment. (Enter in column 15, Schedule K)..... | |

ADDITIONAL INFORMATION REQUIRED

| | |
|--|--|
| 1. Date business commenced..... | |
| 2. Principal business activity (see General Instruction K)..... | ✓ |
| 3. Is any member of the partnership related by blood or marriage to any other member?..... | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?.... | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? If "Yes," state the approximate aggregate gross dollar amount billed during the taxable year under all such contracts and/or subcontracts (see General Instruction P)..... | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6. Is this business within the legal boundaries of a municipality?..... | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7. Did you file an Employer Quarterly Tax Return, Form 941, for any quarter of 1958?..... | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 8. Enter your employer's identification number..... | |
| 9. Did you own this business on December 31, 1958?..... | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 10. How many months in the year did you own this business?..... | |

Instructions for the 1958 U. S. Partnership Return—Form 1065

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Internal Revenue Code of 1954, a corporation or trust or estate. The term "partner" means a member of a partnership.

(References are to the Internal Revenue Code of 1954, unless otherwise noted.)

NOTE: "Small Business Corporation" must file Form 1120-S.

GENERAL INSTRUCTIONS

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065 stating specifically the items of gross income and allowable deductions, and such additional information required under the following Specific Instructions. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "Duplicate Copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1958 or other taxable year beginning in 1958. A partnership taxable year shall be determined as though the partnership were a taxpayer.

C. Change in or adoption of accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706 (b) of the Code. A change by a principal partner from one taxable year to another, must meet the provisions of sections 706 (b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706 (b) and 708 (b) (2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the District in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the district director for the district in which such partnership has a principal office or place of business within the United States.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director of International Operations Division, Internal Revenue Service, Washington 25, D. C., U. S. A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

The statement at the bottom of page 1 of the Form 1065 is required to be signed by any person, firm, or corporation who prepares the taxpayer's return. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee of the taxpayer such as clerk, secretary, bookkeeper, etc.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

G. Methods of accounting.—If the partnership's books are kept on an accrual method, report all income accrued and expenses incurred. If the books are kept on the cash receipts and disbursements method, or if the partnership kept no books, make the return by the cash receipts and disbursement method and report all income received or constructively received, such as bank interest credited to the partnership's account and coupon bond interest matured, and report expenses actually paid. The books may be kept by (1) cash method, (2) accrual method, or (3) any permissible combination of methods.

Rounding Off to Whole-Dollar Amounts

If you wish, the money items on your return and accompanying sched-

ules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 and 121, inclusive, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State, a Territory, or a possession of the United States, or any political subdivision of any of the foregoing, or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information of source.—Every partnership making payments in the course of its trade or business during the calendar year 1958 of (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more, or (2) salaries and wages of \$600 or more shall make returns on Forms 1096 and 1099. *Exceptions.*—No report is required of the following: (a) Wages reported on Form W-2, (b) Payments of any type to a corporation, (c) Distributions or salaries to the partners, (d) Rent paid as a tenant to a real estate agent, and (e) Payments made as a broker to your customers.

J. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

In case the balance sheet as at the beginning of the current taxable year does not agree in every respect with the balance sheet which was submitted as at the end of the previous taxable year, the differences should be explained.

K. Principal business activity.—On page 4 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other sources of ordinary income included in line 33, page 1, of the return. State the broad field of business activity as well as the specific product or service, such as "Wholesale food," "Retail apparel," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761-1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For subsequent years such unincorporated organization must file Forms 1096 and 1099 instead of Form 1065. See section 1.761-1(a)(2) of the regulations.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting

Instructions 1065 (1958)

PAGE 2

employed, methods of depreciation, etc. The one exception is with regard to the Foreign Tax Credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of Chapter 1, subchapter K of the Code and the Regulations issued thereunder.

M. Section 702 (a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) partially tax-exempt interest; (8) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (See instructions for columns 11 and 12, Schedule K); and (9) taxable income or loss (ordinary income) exclusive of items 1 through 8 above.

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported in Schedule C and on line 32 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a

partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment.

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question 5, page 4, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts. The gross amount billed on cost-plus-fixed-fee contracts, and not merely the fixed fee, shall be included.

The term "subcontract" means any purchase order or agreement to perform all or any part of the work, or to make or furnish any article, required for the performance of another contract or subcontract.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocation may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be included in Schedule K, instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules.

SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

1. Gross receipts or gross sales.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

2-10. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may, unless the LIFO method is used, be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M—Reconciliation of Partners' Capital Accounts.

Installment sales.—If, pursuant to section 453, the installment method is used, attach to the return a schedule showing separately for the years 1955, 1956, 1957, and 1958 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

Farmer's income schedule.—If the partnership operates a farm, obtain from the District Director and attach to the return, separate Schedule F (Form 1040), Schedule of Farm Income and Expenses. (See Instruction 26.)

DEDUCTIONS

12. Salaries and wages.—Enter all salaries and wages not included as a deduction on line 5, except salaries to partners.

13. Payments to partners—salaries and interest (Guaranteed Payments).—In computing Ordinary Income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 4, Schedule K.

14. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.

15. Interest.—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 13. However, amounts paid as interest by a partnership to a partner as the result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest upon which is wholly exempt from taxation. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

16. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in column 14 of Schedule K. Do not deduct taxes imposed on the interest of the partnership as stockholder of a corporation which are paid by the corporation without reimbursement from the partnership. See section 164 (d) for special rules for allocation of real estate property taxes between buyer and seller of property.

17. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, if arising by fire, storm, shipwreck, or other casualty, or from theft, and not compensated for by insurance or otherwise, nor reflected in cost of goods sold. (See sec. 165 (c).) Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

18. Bad debts.—Bad debts may be deducted either (1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. No change of method is allowed without permission of the Commissioner. (See Instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

19. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserves.

20. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of partnership property used in the trade or business or of partnership property held by the partnership for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories, stock-in-trade, or to land apart from the improvements or physical development added to it. The cost or other basis of leasehold improvements, patents, and copyrights should also be depreciated in Schedule I.

The useful life of an asset can be measured in units of production or machine hours (for machinery) or in miles of operation (for automotive equipment), etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful life of property. The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which you can buy for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

(1) *Straight line method.*—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) *Declining Balance Method.*—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(3) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided: (1) That the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the partnership and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the partnership, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(a) *Declining Balance Method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits method.*—Under this method annual allowances for depreciation are computed by applying changing fractions to the partnership's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

Note: For taxable years ending after June 30, 1958, a partnership engaged in business may elect to write off part of the cost of its tangible depreciable personal property acquired after December 31, 1957, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property but not to exceed \$2,000 (\$4,000 if married and filing a joint return) for each partner. For example—

The A & B Company, a partnership consisting of A and B, purchased an asset which cost \$100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is \$8,000 (20 percent of \$100,000 limited to \$4,000 for each partner). If the purchase price

of the asset had been \$20,000 and the profit and loss ratio was 90 percent to A and 10 percent to B, the total amount that the partnership could write off would be 20 percent of \$20,000 or \$4,000 (90 percent of \$4,000 or \$3,600 for A and 10 percent of \$4,000 or \$400 for B).

Attach a schedule showing the computation and distribution of this additional first-year depreciation allowance.

21. Amortization.—If the partnership elects the deduction with respect to the amortization of (a) the adjusted basis of any emergency facility (section 168) with respect to which the Government has issued a certificate of necessity, or a grain storage facility (section 169), or (b) certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deduction for amortization of bond premium on this line but include it in Schedule J.

22. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), and file with return. If complete valuation data have been filed in previous years, then file with the return information necessary to bring the depletion schedule up to date, setting forth in full, a statement of all the transactions bearing on the deductions from or additions to the value of physical assets during the taxable year, with an explanation of how the depletion deduction for the taxable year has been determined. (See sections 611 and 612.)

23. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in columns 5 through 14 of Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts in each case, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

OTHER INCOME

26. Net farm profit (or loss).—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line the amounts applicable to columns 5 through 14 of Schedule K, Form 1065.

27. Income (or loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year on the basis of which the partnership's return is filed does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

28. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in Ordinary Income and for which the individual partner is NOT entitled to an exclusion or credit. Such dividends are derived from the following sources:

(a) Life insurance companies, and mutual insurance companies (other than mutual marine or mutual fire insurance companies issuing perpetual policies);

(b) Corporations organized under the China Trade Act (section 941);

(c) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

PAGE 4

(d) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(e) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(f) Foreign corporations.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. These dividends must be entered in column 8, Schedule K.

29. Interest.—Enter total interest from all sources except:

(a) Interest wholly exempt from tax.

(b) Interest on tax-free covenant bonds which is included in column 13, Schedule K.

(c) Partially tax-exempt interest which is included in column 9, Schedule K.

30. Rents and royalties.—Enter net income (or loss) from line 2, Schedule B.

31. Net gain (or loss) from sale or exchange of other property.—Enter gains and losses from the sale or exchange of property other than capital assets and sections 1231 items, from line 12 of the separate Schedule D (Form 1065).

32. Other income.—Enter any other taxable income and explain its nature in Schedule C except items requiring separate computation which are required to be reported in columns 5 through 14 of Schedule K. Include taxable income from annuities and insurance proceeds.

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income credits and deductions.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his shares in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent such loss is repaid to the partnership by the partner. Each partner should be advised by the partnership of his share of the income, deductions, and credits as shown in Schedule K.

Column 1.—Enter the name and address of each partner. Where return of partner is filed in another internal revenue district, specify district.

Column 2.—Enter the percentage of time devoted to the business by each partner.

Column 3.—Enter the distributive share of the Ordinary Income reported on line 33, page 1. This amount is the taxable income or loss of the partnership, exclusive of items requiring separate computations. (See General Instructions M and Q and the instructions for columns 5 through 14 below.)

Column 4.—Enter the payments to partners of salaries and interest shown on line 13, page 1, of the return.

Column 5.—Enter the distributive share of the net short-term gain (or loss) from sale or exchange of capital assets shown on line 3 of the separate Schedule D (Form 1065).

Column 6.—Enter the distributive share of the net long-term gain (or loss) from sale or exchange of capital assets shown on line 6 of the separate Schedule D (Form 1065).

Column 7.—Enter the distributive share of the net gain (or loss) under section 1231 shown on line 9 of the separate Schedule D (Form 1065).

Column 8.—Enter the distributive share of the dividends received from domestic corporations, with respect to which the partner is en-

titled to a credit (section 34) or an exclusion (section 116) on his individual income tax return. See also Instruction 28.

Column 9.—Enter the distributive share of the partially tax-exempt interest received on obligations of the United States or on obligations of instrumentalities of the United States. However, if the partnership elects to amortize premiums on bonds, the amount received on such obligations by the partnership shall be reduced by the amortizable bond premium.

Column 10.—Enter the distributive share of the contributions paid by the partnership within the partnership's taxable year which have been reported in Schedule A.

Columns 11 and 12.—Enter in the appropriate column the distributive share of the total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165 (d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263 (c)); exploration expenditures (section 615); and any items of income, gain, loss, deduction, or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally. Attach a statement explaining any entry in these columns.

Column 13.—Enter the distributive share of the interest on tax-free covenant bonds upon which a Federal tax was paid at source.

Column 14.—Enter the distributive share of the taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the United States.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, also enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Copy B of Form 2439 should be attached to the partnership return to substantiate the credit.

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 13, on page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 31, page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, there should be excluded income from the following sources and deductions attributable thereto:

Nonqualifying dividends from line 28, page 1;

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnerships with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 3 and 4 of Schedule F (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 13, page 3 of Schedule F (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

Form 1120-1958

TAXABLE INCOME COMPUTATION

Page 2

Instruction
and Line No.

GROSS INCOME

| | | |
|--|------------------------------------|---|
| 1. Gross sales (where inventories are an income-determining factor) | Less: Returns and allowances | ✓ |
| 2. Less: Cost of goods sold (Schedule A) | | |
| 3. Gross profit from sales | | ✓ |
| 4. Gross receipts (where inventories are not an income-determining factor) | ✓ | |
| 5. Less: Cost of operations (Schedule B) | | |
| 6. Gross profit where inventories are not an income-determining factor | | ✓ |
| 7. Dividends (Schedule C) | | |
| 8. Interest on loans, notes, mortgages, bonds, bank deposits, etc. | | |
| 9. Interest on corporation bonds, etc. | | |
| 10. Interest on obligations of the United States, etc.: | | |
| (a) Issued prior to March 1, 1941—(1) U. S. savings bonds and Treasury bonds owned in excess of the principal amount of \$5,000, and (2) obligations of an instrumentality of the U. S. | | |
| (b) Obligations issued on or after March 1, 1941, by the U. S. or any agency or instrumentality thereof. | | |
| 11. Rents | | |
| 12. Royalties | | |
| 13. Gains and losses (from separate Schedule D): | | |
| (a) Net short-term capital gain reduced by any net long-term capital loss | | |
| (b) Net long-term capital gain reduced by any net short-term capital loss | | |
| (c) Net gain (or loss) from sale or exchange of property other than capital assets | | |
| 14. Other income (itemize): | | |
| | | |
| | | |
| | | |
| 15. Total income in lines 3, and 6 to 14, inclusive | | |

DEDUCTIONS

| | |
|---|--|
| 16. Compensation of officers (Schedule E) | |
| 17. Salaries and wages (not deducted elsewhere) | |
| 18. Rents | |
| 19. Repairs (Do not include cost of improvements or capital expenditures) | |
| 20. Bad debts (Schedule F) | |
| 21. Interest | |
| 22. Taxes (Schedule G) | |
| 23. Contributions or gifts paid (Schedule H) | |
| 24. Losses by fire, storm, shipwreck, or other casualty, or theft (Attach schedule) | |

| | | |
|---|--|---|
| 25. Amortization (Schedule I) | | |
| 26. Depreciation (Schedule J) | | ✓ |
| 27. Depletion of mines, oil and gas wells, timber, etc. (Attach schedule) | | |
| 28. Advertising (Attach schedule) | | |
| 29. Amounts contributed under: | | |
| (a) Pension, annuity, stock bonus, or profit-sharing plans (Attach schedule) | | |
| (b) Other employee benefit plans (Attach schedule) | | |
| 30. Other deductions (Schedule K) | | |
| 31. Total deductions in lines 16 to 30, inclusive | | ✓ |
| 32. Taxable income before net operating loss deduction and special deductions | | |
| 33. Less: Net operating loss deduction (Attach schedule) | | |
| 34. Taxable income before special deductions | | |
| SPECIAL DEDUCTIONS | | |
| 35. Deduction for partially tax-exempt interest (net amount entered on line 10 (a)) | | |
| 36. Dividends-received deductions (See Instructions): | | |
| (a) 85% of column 2, Schedule C | | |
| (b) 62.115% of column 3, Schedule C | | |
| (c) 85% of dividends received from certain foreign corporations | | |
| 37. Total dividends-received deductions (sum of lines 36 (a), (b), and (c) but not to exceed 85 percent of the excess of line 32 over the sum of lines 35 and 39) (See instructions in case of net operating loss or if the corporation is a small business investment company) | | |
| 38. Deduction for dividends paid on certain preferred stock of public utilities (See Instructions in case of net operating loss) | | |
| 39. Deduction for Western Hemisphere trade corporations (See Instructions in case of net operating loss) | | |
| 40. Total special deductions | | |
| 41. Line 34 less line 40 (Enter income or loss here and on line 42 (b)) | | |

TAX COMPUTATION FOR CALENDAR YEAR 1958 AND TAXABLE YEARS ENDING ON OR BEFORE JUNE 30, 1959
For other taxable years attach Schedule 1120 FY (See tax computation instructions)

| | | |
|---|----------------------------------|--------------------|
| 42. (a) Amount of line 35 | (b) plus amount of line 41 | Enter total here → |
| 43. If amount of line 42 is: | | |
| (a) Not over \$25,000— | | |
| Enter 30 percent of line 42 (32 percent if a consolidated return) | | |
| (b) Over \$25,000— | | |
| Enter 52 percent of line 42 (54 percent if a consolidated return) | | |
| Subtract \$5,500, and enter difference | | |
| | | 5,500.00 |
| 44. Adjustment for partially tax-exempt interest. Enter 30 percent of line 35, but not in excess of 30 percent of line 42 | | |
| 45. Normal tax and surtax (line 43 less line 44) | | |
| 46. Income tax (line 45, or line 20 of separate Schedule D) | | |
| 47. Credit allowed a domestic corporation for income taxes paid to a foreign country or United States possession (submit Form 1118) | | |
| 48. Balance of income tax (line 46 less line 47) | | |
| 49. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH) | | |
| 50. Total income tax (line 48 plus line 49). Enter here and on line 1, page 1 | | |

Form 1120-1958

Schedule L.—BALANCE SHEETS. (See Instructions)

Page 4

| ASSETS | Beginning of Taxable Year | | End of Taxable Year | |
|--|---------------------------|-------|---------------------|-------|
| | Amount | Total | Amount | Total |
| 1. Cash..... | | | | |
| 2. Notes and accounts receivable..... | | | | |
| (a) Less: Reserve for bad debts..... | | | | |
| 3. Inventories: (a) Other than last-in, first-out..... | | | | |
| (b) Last-in, first-out..... | | | | |
| 4. Prepaid expenses and supplies..... | | | | |
| 5. Investments in governmental obligations: | | | | |
| (a) Obligations of a State, Territory, or a possession of the United States, or any political subdivision of any of the foregoing, or of the District of Columbia..... | | | | |
| (b) Obligations of the United States and its instrumentalities..... | | | | |
| 6. Mortgage and real estate loans..... | | | | |
| 7. Other investments (Attach schedule)..... | | | | |
| 8. Buildings and other fixed depreciable assets..... | | | | |
| (a) Less: Accumulated amortization and depreciation..... | | | | |
| 9. Depletable assets..... | | | | |
| (a) Less: Accumulated depletion..... | | | | |
| 10. Land (net of any amortization)..... | | | | |
| 11. Intangible assets (amortizable only)..... | | | | |
| (a) Less: Accumulated amortization..... | | | | |
| 12. Other assets (Attach schedule)..... | | | | |
| 13. Total Assets..... | | | | |
| LIABILITIES AND CAPITAL | | | | |
| 14. Accounts payable..... | | | | |
| 15. Deposits and withdrawable shares..... | | | | |
| 16. Bonds, notes, and mortgages payable (maturing less than one year from date of balance sheet)..... | | | | |
| 17. Accrued expenses (Attach schedule)..... | | | | |
| 18. Bonds, notes, and mortgages payable (maturing one year or more from date of balance sheet)..... | | | | |
| 19. Other liabilities (Attach schedule)..... | | | | |
| 20. Capital stock: (a) Preferred stock..... | | | | |
| (b) Common stock..... | | | | |
| 21. Paid-in or capital surplus..... | | | | |
| 22. Surplus reserves (Attach schedule)..... | | | | |
| 23. Earned surplus and undivided profits..... | | | | |
| 24. Total Liabilities and Capital..... | | | | |

Schedule M.—RECONCILIATION OF TAXABLE INCOME AND ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS

| | | | |
|--|--|---|--|
| 1. Earned surplus and undivided profits at end of preceding taxable year (Schedule L)..... | | 9. Total distributions to stockholders charged to earned surplus during the taxable year: | |
| 2. Taxable income before net operating loss deduction and special deductions (line 32, page 3)..... | | (a) Cash..... | |
| 3. Nontaxable interest on: | | (b) Stock of the corporation..... | |
| (a) Obligations of a State, Territory, or a possession of the United States, or any political subdivision of any of the foregoing, or of the District of Columbia..... | | (c) Other property (Attach schedule)..... | |
| (b) Obligations of the United States issued on or before Sept. 1, 1917; all postal savings bonds..... | | 10. Contributions in excess of 5% limitation..... | |
| 4. Other nontaxable income (Attach schedule)..... | | 11. Federal income and excess profits taxes..... | |
| 5. Charges against surplus reserves deducted from income in this return (Attach schedule)..... | | 12. Income taxes of foreign countries or United States possessions if claimed as a credit in whole or in part on line 47, page 3..... | |
| 6. Adjustments for tax purposes not recorded on books (Attach schedule)..... | | 13. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary..... | |
| 7. Sundry credits to earned surplus (Attach schedule)..... | | 14. Unallowable interest incurred to purchase or carry tax-exempt interest obligations..... | |
| 8. Total of lines 1 to 7..... | | 15. Excess of capital losses over capital gains..... | |
| | | 16. Additions to surplus reserves (Attach schedule)..... | |
| | | 17. Other unallowable deductions (Attach schedule)..... | |
| | | 18. Adjustments for tax purposes not recorded on books (Attach schedule)..... | |
| | | 19. Sundry debits to earned surplus (Attach schedule)..... | |
| | | 20. Total of lines 9 to 19..... | |
| | | 21. Earned surplus and undivided profits at end of the taxable year (Schedule L) (Line 8 less line 20 of Schedule M)..... | |

FORM
1120-S
U. S. Treasury Department
Internal Revenue Service

U. S. SMALL BUSINESS CORPORATION
RETURN OF INCOME
FOR CALENDAR YEAR 1958

1958

or other taxable year beginning 1958,
and ending 195

Date of election as small
business corporation

PLEASE TYPE OR PRINT PLAINLY

Name

Employer's identification
number

Number and street

City or town, postal zone number, State

GROSS INCOME

1. Gross receipts Less: Returns and allowances
2. Less: Cost of goods sold (Schedule A) and/or operations (Schedule B)
3. Gross profit
4. Dividends
5. Interest (Schedule C)
6. Rents
7. Royalties
8. Gains and losses (from separate Schedule D (Form 1120-S))
 - (a) Net short-term capital gain reduced by any net long-term capital loss
 - (b) Net long-term capital gain reduced by any net short-term capital loss
 - (c) Net gain (loss) from sale or exchange of property other than capital assets
9. Other income (Attach schedule)
10. Total income, lines 3 to 9, inclusive

DEDUCTIONS

11. Compensation of officers
12. Salaries and wages (not deducted elsewhere)
13. Rents
14. Repairs (Do not include cost of improvements or capital expenditure)
15. Bad debts (Schedule F)
16. Interest
17. Taxes (Schedule G)
18. Contributions or gifts paid (Schedule H)
19. Losses by fire, storm, shipwreck, or other casualty, or theft (Attach schedule)
20. Amortization (Attach schedule)
21. Depreciation (Schedule I)
22. Depletion of mines, oil and gas wells, timber, etc. (Attach schedule)
23. Advertising (Attach schedule)
24. Amounts contributed under:
 - (a) Pension, annuity, stock bonus, or profit-sharing plans (Attach schedule)
 - (b) Other employee benefit plans (Attach schedule)
25. Other deductions (Schedule J)
26. Total deductions in lines 11 to 25, inclusive
27. Taxable income, line 10 less line 26

SIGNATURE AND VERIFICATION (See Instruction F)

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

**CORPORATE
SEAL**

(Date)

(Signature of officer)

(Title)

I declare under the penalties of perjury that I prepared this return for the taxpayer named herein; and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief, a true, correct, and complete return based on all the information relating to the matters required to be reported in this return of which I have any knowledge.

(Date)

(Individual or firm signature)

(Address)

Schedule L.—BALANCE SHEETS (See Instructions)

| ASSETS | Beginning of Taxable Year | | End of Taxable Year | |
|--|---------------------------|-------------|---------------------|-------|
| | Amount | Total | Amount | Total |
| 1. Cash..... | | | | |
| 2. Notes and accounts receivable..... | | | | |
| (a) Less: Reserve for bad debts..... | | | | |
| 3. Inventories: (a) Other than last-in, first-out..... | | | | |
| (b) Last-in, first-out..... | | | | |
| 4. Prepaid expenses and supplies..... | | | | |
| 5. Investments in governmental obligations: | | | | |
| (a) Obligations of a State, Territory, or a possession of the United States, or any political subdivision of any of the foregoing, or of the District of Columbia..... | | | | |
| (b) Obligations of the United States and its instrumentalities..... | | | | |
| 6. Mortgage and real estate loans..... | | | | |
| 7. Loans to shareholders..... | | | | |
| 8. Other investments (Attach schedule)..... | | | | |
| 9. Buildings and other fixed depreciable assets..... | | | | |
| 10. (a) Less: Accumulated amortization and depreciation..... | | | | |
| 10. Depletable assets..... | | | | |
| 11. (a) Less: Accumulated depletion..... | | | | |
| 11. Land (net of any amortization)..... | | | | |
| 12. Intangible assets (amortizable only)..... | | | | |
| 13. (a) Less: Accumulated amortization..... | | | | |
| 13. Other assets (Attach schedule)..... | | | | |
| 14. Total Assets..... | | | | |
| 15. LIABILITIES AND CAPITAL | | | | |
| 15. Accounts payable..... | | | | |
| 16. Bonds, notes, and mortgages payable (short-term) to: | | | | |
| (a) Banks..... | | | | |
| (b) Small business investment companies..... | | | | |
| (c) Shareholders..... | | | | |
| 17. (d) Others..... | | | | |
| 17. Accrued expenses..... | | | | |
| 18. Bonds, notes, and mortgages payable (long-term) to: | | | | |
| (a) Banks..... | | | | |
| (b) Small business investment companies..... | | | | |
| (c) Shareholders..... | | | | |
| (d) Others..... | | | | |
| 19. Other liabilities (Attach schedule)..... | | | | |
| 20. Capital stock..... | | | | |
| 21. Paid-in or capital surplus..... | | | | |
| 22. Surplus reserves (Attach schedule)..... | | | | |
| 23. Earned surplus and undivided profits accumulated..... | | | | |
| 24. Shareholders' undistributed taxable income..... | | X X X X X X | | |
| 25. Total liabilities and capital..... | | | | |

Schedule M.—RECONCILIATION OF TAXABLE INCOME

| | | | |
|--|--|--|--|
| 1. Income from books..... | | 9. Total from line 8..... | |
| Add: Nondeductible items..... | | Less: Nontaxable income and allowable deductions not recorded on books..... | |
| 2. Contributions in excess of 5% limitation..... | | 10. Nontaxable interest on: | |
| 3. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary..... | | (a) Obligations of a State, Territory, or a possession of the United States, or any political subdivision of any of the foregoing, or of the District of Columbia..... | |
| 4. Unallowable interest expense..... | | (b) Obligations of the United States issued on or before Sept. 1, 1917; all postal savings bonds..... | |
| 5. Excess of capital losses over capital gains..... | | 11. Other nontaxable income (Attach schedule)..... | |
| 6. Adjustment for tax purposes not recorded on books (Attach schedule)..... | | 12. Adjustment for tax purposes (Attach schedule)..... | |
| 7. Other (Attach schedule)..... | | 13. Other (Attach schedule)..... | |
| 8. Total..... | | 14. Total..... | |
| | | 15. Taxable income (Line 9 minus 14)..... | |

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